"All the News That's Fit to Print."

The New York Times.

THE WEATHER
Fair today; fair, colder tomorrow; south winds, becoming northwest.
For full weather report see Page 13.

VOL. LXVII...NO. 21,881. NEW YORK, FRIDAY, DECEMBER 21, 1917.—TWENTY PAGES. ONE CENT In Greater New York. | TWO CENTS Within Commuting Distance. | THREE CENTS Elsewhere.

LANSING EXPOSES SOUTH AMERICAN PLOT BY LUXBURG

Charge Told Berlin He Had Aligned Argentine President Against United States.

OTHER REPUBLICS INVOLVED

Said Irigoyen Would Conclude a Secret Treaty with Chile and Bolivia.

TEXT OF SECRET TELEGRAMS

Concession to Argentina in U-Boat Warfare—Reference to Radio Plant in Argentina.

Special to The New York Times.

WASHINGTON, Dec. 20.—Additional revelations of German intrigue in Argentina were made by Secretary of State Lansing tonight, when he made public from the secret archives of the State Department another large sheaf of the Luxburg telegrams.

Careful study of the thirty-eight messages given to the press by the Secretary shows that Count von Luxburg, the former German Chargé d'Affaires at Buenos Aires, and the Berlin Foreign Office officials regarded President Hypolite Irigoyen of Argentina as their friend; that the Germans were counting upon him to take a firm stand for Germany and against the United States; that they were expecting him to develop a countermovement among South American nations, especially Chile and Bolivia, against the United States, and that Luxburg and the Berlin Government were finally able to settle the submarine controversy with Buenos Aires by making a secret agreement.

Throughout the messages there are allusions to the President of Argentina which indicate his friendliness to Germany in a secret way, and also evidence that an effort was being made to line up Chile, Bolivia, and other South American nations against the United States.

The first allusion to the United States in the Luxburg telegrams is the statement in his message of July 7 that "the pressure of North America in regard to shipping iron, coal, and paper is great, but not irresistible." On July 19 Luxburg said in a message: "The President has the firm intention of setting the Council of Ministers against North America." On July 10 Luxburg had said: "The President, in the course of a long interview, protested his friendship for Germany."

Plotting Against United States.

Luxburg sent this message to Berlin on Aug. 1:

"The President has at last made up his mind to conclude a secret agreement with Chile and Bolivia with regard to a mutual rapprochement for protection vis-a-vis North America before the conference idea is taken up. Saguier, with friendly Under Secretary of State and full powers, is on his way to * * * and Santiago."

On Aug. 4 Luxburg urged Berlin to "cultivate friendship with Chile," and on Aug. 7 he told Berlin he had learned that "North American note to Argentina asked that conference of South American neutrals should be dropped."

The telegrams were made public here and in Buenos Aires practically at the same time under an agreement between this Government and that of Argentina. In making them public the Minister for Foreign Relations of Argentina sought to discredit Luxburg's intrigue.

"The telegrams show a number of inaccuracies so surprising that no epithet will fit them," said the Foreign Minister, "as they are at complete variance, both in substance and form, with the terms in which the negotiations were entered into, carried on, and brought to a conclusion."

Count Von Luxburg in various telegrams appealed to his Government to send a German submarine squadron to Argentine waters, and finally, in August, he received a message from Foreign Minister von Kühlmann in Berlin, empowering Luxburg "to announce a submarine visit should the politico-military situation allow."

There are also highly significant allusions in the dispatches to secret means of "underground" communication which Luxburg and the Berlin Foreign Office believed they possessed, although the possession of these confidential dispatches by the American Government indicates that many of the messages were falling into the hands of the American Government as fast as sent.

Basis of Secret Agreement.

The secret agreement between the Argentine President and the Berlin Government, indicated by the notes made public, was on the following basis:

First—That the German Government would agree to spare Argentine ships from attacks by German submarines.

Second — That President Irigoyen would promise to prevent Argentine ships from proceeding to the submarine blockade area.

This agreement was necessarily secret, for at the time Germany was promising to spare Argentine ships if they would keep out of the war zone the Berlin Government was continuing ruthlessly to sink the ships of other neutrals, among them Norway, Sweden, Holland, Denmark, and Spain. But Germany was prepared to meet any situation that might arise if the secret agreement should become known, so far as the case of the Tubo, an Argentine ship sunk by

Continued on Page Two.

Russian Officers in France Make Offer to Join Pershing's Army to Fight Teutons

WITH THE AMERICAN ARMY IN FRANCE, Dec. 20, (Associated Press.)—The officers of the Russian Army in France have volunteered as a body to give their services to the United States.

The officers are desirous of continuing to fight the Germans, notwithstanding the Russo-German peace negotiations, and say that they will welcome an opportunity to battle to the finish for Russia under the Stars and Stripes.

The ranking Russian officer, who made the request that he and his subordinates be taken into the American service, guaranteed to vouch for every one accepted. All grades are included in the request, from Second Lieutenant up.

There have been suggestions also that it might be possible to form for the Russians an organization similar to the French Foreign Legion or the Lafayette Flying Squadron. There is a general feeling that the action of the Russian officers will have a moral effect on their own country.

The correspondent, who was authorized to make the announcement, understands that the matter is under consideration, and that the offer undoubtedly will be referred to Washington.

It is thought not unlikely that many of the Russian soldiers now in France, who are virtually without a country, may follow the lead of their officers.

The laws of the United States prohibit the incorporation into the army of any but American citizens, but it is hoped that a way may be found by which these men can be of service to the United States and the Allies in general.

The officers are some of the best in the Russian Army. There are aviators among them, and many of them, who possess excellent military knowledge and speak French and English, might be of assistance in various ways.

Five contingents of Russian troops were landed at Marseilles in April, 1916, after a land and sea journey of approximately 17,500 miles from Moscow to Port Dalny, Manchuria, by rail, and thence by water. The number of men in these contingents was estimated at something like 25,000, although no official figures were given. A sector in the Champagne was taken over by the Russian troops.

When the Russo-German armistice was begun, the Germans stipulated that the Russians in France must be included in the armistice.

38 DEAD, 39 HURT IN TRAIN WRECK

Cincinnati-New Orleans Flier Demolishes Local Near Shepherdsville, Ky.

STATION SIGNALS WRONG

Operator Strives to Avert Disaster After Setting Lights for Clear Track.

Special to The New York Times.

SHEPHERDSVILLE, Ky., Dec. 20.—Running into this little town hours late and at a high rate of speed, the Cincinnati and New Orleans flyer struck the rear end of the Springfield accommodation train this afternoon at 5:24 o'clock, causing the worst wreck in the history of the Louisville & Nashville road.

The grim count tonight showed that thirty-eight had been killed and thirty-nine injured, many of whom will die.

The enormous engine which was pulling the through train ploughed through the two rear coaches of the accommodation and smashed them apart as if they had been made of paper. Not a person in the two cars escaped.

The Springfield accommodation, more heavily loaded than usual, due to the rush of Christmas shoppers to Louisville, had just reached Shepherdsville. Orders were given to take the siding so that No. 7 might pass, and just as these were being obeyed the flier was sighted coming over the grade at a speed estimated to have been fifty miles an hour. A few persons realized the disaster that was about to happen, but before they could move to give warning the flier had torn a path 150 feet through the accommodation.

The rear coach was full of first-class passengers and ahead were first the accommodation smoker and colored car and the baggage car. The first two were split wide open. No. 7, drawn by an engine of gigantic size and made of steel coaches throughout, was apparently uninjured, and the passengers aboard were only slightly shaken up by the crash.

The demolished train had just discharged twenty passengers and they were all witnesses of the terrible fate which overtook their friends and fellow-travelers.

S. B. Stephens was on duty at the station and he put in a call for aid. The town's three doctors were on the scene in a few minutes and every house and store was thrown open to care for the dead and dying.

Within five minutes the victims were being removed from the wreckage. Buildings near the station were filled with victims within half an hour. A half a dozen of those taken from the wreck died while they were being carried to one of the temporary hospitals.

First reports, apparently authentic, had placed the number of known dead at sixty-seven and the number of injured at between forty and fifty; but this was reduced when an official check of the figures was made.

No cause for the wreck was assigned by W. F. Sheridan, Superintendent of the Louisville Division, who would make no statement pending an investigation of the tragedy.

Jesse Weatherford, telegraph operator at the station here, said that after the accommodation train left the station he had thrown his block to show the track clear and left the office to help handle baggage. When he got outside he saw the fast train approaching, ran back to the office, pulled his block to showred, seized a lantern and rushed to the platform to flag it. He reached the side of the track just as the heavy locomotive thundered by.

CINCINNATI, Dec. 20.—Louisville & Nashville passenger train No. 7 left Cincinnati at 11:15 o'clock this morning. The train as made up in Cincinnati consisted of a mail, baggage, and express cars, three coaches and a sleeper and parlor cars.

An official of the Louisville & Nashville Railroad said here tonight that a through sleeping car from New York to New Orleans was usually connected with the train at Cincinnati, but that this was not done today because of the late arrival of the New York train.

FRENCH SINK TWO U-BOATS.

Destroyers Get Foe's Undersea Craft in Taranto Gulf.

ATHENS, Dec. 20.—French destroyers have sunk two enemy submarines in the Gulf of Taranto.

EVERARD'S BROWN STOUT—A health for Xmas people. Best ale brewed.—Adv.

SEES OUR TROOPS BEST ARMED OF ALL

Will Have Overwhelming Superiority Next Spring, Colt Official Tells Senators.

SEES GAIN IN RIFLE DELAY

M. W. Hanson Says the British Weapon Would Not Do—Arsenals Assailed by Colvin.

Special to The New York Times.

WASHINGTON, Dec. 20.—"The Germans have the superiority over the French and British in rifles and rifle ammunition, but the Americans have the superiority over the Germans," asserted M. W. Hanson, Vice President of the Colt Patent Arms Company and a member of the Machine Gun Board of the War Department, today before the Senate Military Affairs Committee.

The inquiry into the ordnance shortage was practically completed today, and tomorrow the committee will take up delays in clothing and other supplies, calling in Major Gen. Sharpe, who recently was relieved of his duties as Quartermaster General to devote his time to the War Council.

Mr. Hanson was emphatic in his praise of American rifles and ammunition.

"By the time the United States has 1,000,000 men in France, equipped with American rifles and American bullets to fit," he said, "the superiority in rifle force will be overwhelmingly with the Americans. The American forces in France are equipped with the Springfield rifle and a modified type of the British Lee-Enfield rifle, which is far superior to the rifles of the French or British and better than the German rifle.

"No finer gun ever was made than the Springfield, but there were not enough for all our troops. It would have taken a year to change the machinery of our arms factories, which, during the war, had devoted themselves to making the Enfield rifle for the British. In time this change will be made. It is going on now in some of the factories. But so as not to waste time the Government decided to improve the British Lee-Enfield and to equip our forces with that until we had enough for our immediate uses.

Condemns British Rifle.

"The British Lee-Enfield rifle is the poorest in the world. It is not the fault of the British that they cling to it. They had to take the Lee-Enfield or go without, for there was no time to be lost when the war came upon them.

"The British Lee-Enfield has 50 per cent. less efficiency than the improved type adopted by the American Government. The American Enfield is superior not alone in the mechanism of the weapon, but in the splendid ammunition that the American Government makes for it. The American bulet has a higher velocity—much higher—than the British bullet, because of the elimination of the flange."

"I may say," Mr. Hanson continued, "that the American forces are to be splendidly equipped as to rifles. They are now. Later on, when we get our Browning machine gun over in France, the Americans will unquestionably have the superiority in machine gun as well as rifle equipment. We must wait for the machine gun, and that is to be regretted; but I believe it is worth waiting for, if in doing so we are to get the most perfect gun in the world."

"When are the first Brownings to be shipped to France?" asked Senator Wadsworth.

"We cannot expect any of them until early in April," said Mr. Hanson. "You see, the cost of machine guns did not occur until last May, and after that the Machine Board had to come to its decision on the gun to be adopted. That took time."

"Yes, but I don't see why it took so much time," commented Senator McKellar.

Contract Not Let Until July.

"It was a month after we went into the war before the test was made," said Mr. Hanson. "It was unfortunate that the test came so late, but it had been arranged for and when we went into the war we tried to hurry it along as fast as possible. Now we are making

Continued on Page Six.

Christmas Presents.—Diamonds, Watches, Jewelry. Credit to reliable people. American Watch & Diamond Co., 6 Maiden Lane, Fulton Cor. 1841. Open Evenings.—Adv.

PACKERS PLOT TO GET REBATES IS CHARGED

Federal Hearing Opens with Evidences of Dummy Control of Stock.

FORM $8,000,000 COMPANY

$2,500 a Year Clerk Was President—Controlled Stock Yards Terminals.

INQUIRY TO BE BROADENED

Trade Commission Will Go into Every Branch of the Country's Meat Supply.

WASHINGTON, Dec. 20.—From the seclusion of corporation records the Federal Trade Commission drew sensational disclosures today of high finance, dummy officers, and sham Trustees, in its effort to determine the ownership of the Chicago Stock Yards and the terminal railroad facilities at the big packing plants there.

Establishment of ownership of the stockyards is only the first of the tasks before the commission, which plans to continue its investigation into every branch of the country's meat supply, and the alleged control of the meat food of 100,000,000 people by five principal groups of packers. The commission's report will be made the basis for recommendations that additional legislation be enacted to remedy the situation, if found necessary, and any evidence of law breaking will be turned over to the Department of Justice.

It has been stated that subpoenas will not be issued for representatives of the packers, a step which might give them immunity in any subsequent prosecutions.

Organization of the Chicago Stock Yards Company, under the laws of Maine, alleged to have been for the purpose of providing a legal method for the payment of millions in "pickings" or rebates to the packing plants by the Chicago Junction Railways and Union Stock Yards Company of New Jersey, occupied Francis J. Heney, counsel, and the witnesses called today at the first of a series of open hearings.

Other witnesses tomorrow will be asked to tell what they know of J. Ogden Armour and F. H. Prince of Boston, obtaining control of the Junction Railways Company, which was organized by Prince, and turned over to the Stock Yards Company. F. W. Croll, confidential secretary to Mr. Armour, is expected to testify.

Olney Sponsored Plan.

The late Richard Olney and other citizens of New England appeared in today's testimony as sponsors for the plan of absorbing the money-making Junction Railways Company in the new corporation. F. R. Hart, Vice Chairman of the Board of Directors of the Old Colony Trust Company of Boston, and E. V. R. Thayer, President of the Chase National Bank of New York, formerly President of a bank in Boston, testified of their activities as members of Mr. Olney's Organization Committee, which induced holders of 60,000 shares of the New Jersey common stock to surrender their stock and their right of more than $3,000,000 surplus, and accept in return a guaranteed 9 per cent. from the new company.

"The whole plan was an entirely transparent proposition," Mr. Heney told the commission, "to hide the real ownership and conceal the fact that Asmour and other big packers had an interest in the yards."

Woven through the testimony of millions controlled by bank Presidents and packers was the name of Frank R. Pegram, for a quarter of a century bookkeeper and cashier for F. H. Prince & Co. of Boston. According to the certified minutes of the Chicago Stock Yards Company's first meeting, Pegram controlled the assents of the junction railways stockholders to the new plan and received $8,000,000 in Chicago Stock Yards common stock for the assents and $1,000,000 in cash.

"My salary is $2,500 a year," Pegram testified, in reply to questions.

"No, sir, I never had $1,000,000. I knew nothing of the agreement you read and I never had the stock in my possession, except for indorsement purposes."

Knew None of Company's Officers.

He added that although he was Treasurer of the Chicago Stock Yards Company he knew none of the other officers, who were mere figureheads, holding one or two shares of stock each. George F. Doherty, President, was said to be a clerk. Pegram said he signed whatever he was told to sign by Bradley Palmer, counsel for Prince.

Hart and Thayer declared that the organization of the Chicago Stock Yards Company was made necessary by the fact that the packers were considering leaving Chicago for cities further west, where they would be in closer touch with the livestock supply.

Briefly stated, it was said that the New England stockholders of the Chicago Junction Railways and Union Stock Yards Company found themselves out of touch with their clients and likely to be left with their investment on their hands and no business. Accordingly, the new stock yards company was formed under the laws of Maine as a holding company to assume this risk. Prince, the leading spirit in the organization, was relied on, Hart said, to influence Armour, through his business and social acquaintance with the packer, to remain in Chicago.

The commission endeavored to show by letters from F. H. Moseley & Co., brokers, of Boston, that the new company was simply a means of keeping the packers satisfied by paying them dividends on the new company's stock instead of bonuses and rebates, which were outlawed by Federal legislation.

"It is merely the choice of the way in which they will receive compensation," said one letter, "whether in large

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TEUTONS MUST RESTORE TERRITORY AND REPAY LOSSES, SAYS LLOYD GEORGE; NEW PEACE FEELER FROM THE KAISER

TERMS MEET NO FAVOR

German Suggestions Differ Little from Those of Last August.

WASHINGTON DERIDES THEM

Sized Up as Further Attempt to Fool the Populations of Central Empires.

ALLIES' STAND UNSHAKABLE

President's Determination Not to Deal with Germany's Present Rulers Recalled.

Special to The New York Times.

WASHINGTON, Dec. 20.—Another German peace "feeler" is being circulated in Washington, but it will get nowhere because President Wilson stands by the policy announced in his reply to the Vatican peace overtures of last August and by his war speech of Dec. 4, in which he asked for a declaration of war against Austria-Hungary and declared his determination to bend all the energies of this Government toward winning the war.

The "feeler" is declared to have been received through neutral diplomatic channels and purported to state in a general way the terms on which the Berlin Government would be willing to make peace. No official confirmation of the reputed peace terms was obtainable. It was frankly stated that the State Department had received no terms; that it knew nothing of Germany's intention with respect to peace other than what had been printed in the newspapers, and that high officials did not give serious consideration to the report.

What purported to be an outline of Germany's peace terms reached Washington last August in slightly variant form from the terms as now outlined in this unofficial and roundabout manner. A basic difference between these sets of terms affects the status of Alsace-Lorraine. In August it was represented to be the purpose of the German Government to discuss peace on the basis of Alsace and Lorraine becoming independent States. The reputed terms now circulated intimate that Germany wants the future control of Alsace-Lorraine to be left to a plebiscite of the people of that territory. Not later than October the German Chancellor, Dr. George Michaelis, declared regarding Alsace-Lorraine that there was but one answer to the question whether Germany would cede those provinces to France, and that answer was "no."

To this Premier Lloyd George replied: "However long the war may last England intends to stand by France until she redeems her oppressed children from their foreign yoke." And in November A. J. Balfour, the British Secretary for Foreign Affairs, replying in the House of Commons to a peace motion by H. B. Lees-Smith, Liberal member for Northampton, declared: "It never was, and is not, the object of the Allies to take from the German Empire admittedly German territory; but, of course, the Allies desire the restitution of Alsace-Lorrain."

Premier Ribot of France at the celebration of the anniversary of the battle of the Marne in September asserted that it was the determination of France to recover Alsace and Lorraine.

Both outlines of terms are looked upon as nothing more than political manoeuvres undertaken in the hope that the Entente and the United States may be further sounded, while at the same time tricking the German people at home. These or any similar terms, if offered officially by Germany directly to the Entente belligerents, are expected to receive the same rejection as did the Vatican peace overtures of last August and the more recent effort by the Bolshevist forces in Russia to induce the belligerents to talk peace.

President Wilson has sent no reply to the Bolsheviki, and has, in fact, authorised no negotiations with them, but his response was very definite. Instead of accepting their offer to talk peace, or even to consider peace overtures, the President, in his address to Congress on Dec. 4, asked for a declaration of war against Austria-Hungary. Instead of thinking of halting, or even of narrowing the war, the President's response was a recommendation that Congress take steps to broaden the war. Congress responded quickly to that recommendation, and inside of three days declared war on the Dual Monarchy, while Cuba and Panama have both followed the lead of the United States.

Offers of peace from the present rulers of Germany are inacceptable not only because this Government is satisfied that Germany is not ready to make the kind of peace of a permanent and enduring character for which this nation and its allies are contending, but also because President Wilson has no faith whatever in the sincerity of the Kaiser and those in control of the German

Continued on Page Two.

Peace Terms Now Suggested by Germany Compared With Those Given Out Last August

Special to The New York Times.

WASHINGTON, Dec. 20.—According to the report in circulation here today, the reputed German terms of peace embrace these provisions:

First—The future of Alsace-Lorraine to be settled through a plebiscite of its inhabitants.

Second—Germany to be remunerated for her lost African colonies and this money to be devoted to the rehabilitation of Belgium, Serbia, Rumania, and Northern France.

Third—Russian occupied provinces to become independent.

Fourth—Poland to become an independent State, so-called, under Austrian suzerainty.

Fifth—A peace conference to deal with questions of disarmament, freedom of the seas, and similar international matters.

Sixth—Turkey to remain intact.

Seventh—Rumania, Serbia, and Montenegro to recover their original boundaries, with right of egress to the sea for Serbia.

These so-called peace terms follow generally, but differ in some respects from the German peace feeler circulated through neutral diplomatic channels in Washington last August. At that time Germany's terms were reputed to be:

First—Retoration of Belgium and Northern France, to be paid for out of the sale of Germany's colonies to Great Britain.

Second—Alsace-Lorraine to be independent States.

Third—Trieste to be a free port.

Fourth—Serbia and Rumania to be restored and Serbia to have a port on the Adriatic.

Fifth—The Balkan questions and the status of Turkey to be subjects for negotiation.

Sixth—Disarmament and international police.

Seventh—Freedom of the seas, with Great Britain in control of the English Channel until the projected tunnel is built between Dover and Calais.

RUSSIANS TOLD OF PEACE MOVE

Central Powers Want Entente Allies to Join in the Negotiations.

PETROGRAD ASKED TO ACT

Basis No Annexations or Indemnities—Self-Definition Called Impracticable.

Released Teuton Prisoners Marching on Petrograd

LONDON, Dec. 21.—A Bolshevist force commanded by released German and Austrian officer prisoners has defeated the anti-Bolsheviki at Tashkent, capital of Russian Turkestan, according to a ePtrograd dispatch to The Morning Post. The dispatch also says that it is believed that a force of released enemy prisoners equivalent to two army corps commanded by their own officers is now within striking distance of Petrograd.

PETROGRAD, Dec. 19.—Russia has been informed by the Central Powers that they intend to make peace proposals to the Allies on the basis of no annexations and no indemnities, according to a report published in The Evening Post, but consider the self-definition of nations to be impracticable.

The Post says the representatives of the Central Powers, at the first preliminary peace conference with the Russians, held yesterday, announced that their Governments intended on principle to put the question of peace before all the Powers, and that they had asked their allies to do likewise. Russia was requested to take similar steps. It is stated the Russians are endeavoring by all means to sound the Allies.

Another version of what occurred at the preliminary conference says that the representatives of the Central Powers informed the Russians that they were ready to discuss peace preliminaries, but desired to know the result of Russia's efforts to induce the Allies to join in the negotiations before proceeding with them. They said this point of view might be changed, however, and that they might be willing to discuss peace with Russia alone. The Germans were of the opinion that the Russian armistice might influence the other fronts.

The first conference was devoted merely to a discussion of who would participate in the negotiations.

LONDON, Dec. 19.—Some of the Petrograd dispatches say that the conference between representatives of the Russians and those of the Central Powers at Brest-Litovsk is only a preliminary affair, and that the final decisions will be reached at a conference in a neutral place, probably Stockholm. Nevertheless, the diplomats of the Central Powers going to Brest-Litovsk include not only the German Foreign Secretary, Dr. von Kuehlmann; Dr. Karl Helfferich, the former German Vice Chancellor; Count Czernin, the Austro-Hungarian Foreign Minister, but the Turkish Foreign Minister, Nessimy Bey, and the Turkish Under Secretary, Hikmet Bey, who have arrived at Berlin on their way to the conference, while

Continued on Page Three.

DEWEY'S ASSORTED HOLIDAY CAKES, GRAPE JUICE AND OTHER LUXURIES, 126 Fulton St., N. Y. Phone 3331 Cort.—Adv.

GERMAN PEOPLE EXPECTING PEACE

Prepare to Celebrate Christmas on Strength of Armistice with Russia.

THINK WAR GOOD AS WON

Cafes Filled with Rejoicing Crowds and Yuletide Trees Are Bought Up.

Special Cable to THE NEW YORK TIMES.

THE HAGUE, Dec. 19.—"A Joyful Christmas Message." Thus the German press indulges in that sentimentality without which a German is unable to appreciate any event. Last Christmas it was the Kaiser's peace message, in the Spring his Easter message on democratic reforms, and now another Christmas message based on the Russian armistice.

There is no doubt that the people are rejoicing and think the war is won. In Germany cafés are full, although there is no coffee to drink, and Christmas trees are not even exhibited on the public squares in the usual fashion, as they have all been bought in advance. Small packets of tea are even in evidence, sent from soldiers on the Russian front to their relatives as a sign of the fraternising going on there. One newspaper points out that even the armistice agreement allows a certain amount of peaceful intercourse between the two armies, and it indicates that this signifies the collapse of the economic blockade and allows the introduction of food.

The Chancellor has recalled the Reichstag for tomorrow. The Vorwärts says that the Social Democrats were of the opinion that the Reichstag never should have been adjourned, but rejoices in the fact that the military now are in the background and that the German and Russian Governments are negotiating with each other.

"The east," it says, "is no longer a battlefield, no longer the scene of military negotiations, but the field of foreign politics. * * * On this depends the future of Europe."

A Free Conservative member advocates in Die Poste that in view of the circumstances the Conservative Party should take part in an interfactional discussion and endeavor to work practically together with the Reichstag on the question of empire policy. The Berliner Tageblatt expresses surprise that the contents of the armistice agreement should be published at once.

SAYS KAISER PLANS TO RESTORE THE CZAR

British Observer Predicts That Germany Will Control All of Russia.

LONDON, Dec. 20.—A long article to the Morning Post from Petrograd dated Tuesday is published today. It elaborates on the recent report that the Russian Throne is to be re-established.

The gist of the article is that Germany is determined to restore the Throne and place Nicholas Romanoff, or another member of the Romanoff family, on it as an autocrat. The newspaper says it is confidently expected that a German pronunciamento announcing this will be issued shortly in Petrograd, where the arrival of a body of Germans to negotiate future arrangements is impending.

The writer predicts that Germany in the future will control all of Russia and oppose the vast power thus acquired against the democracies of the West.

Assorted Farm Sausages Made of tender meat of little pigs and choice spices. You have never tasted perfect sausage till you have tried them.—Adv.

Diamonds on 8 Months' Charge Account. Rings, Catalog FREE. L. W. Sweet & Co., 170 Bway., Nr. Ch.—Adv.

BRITAIN'S WAR AIMS TOLD

Entered Conflict to Vindicate Honor, Not to Gain Area for Anyone.

MUST DEFEAT MILITARISM

German Colonies a Matter for Future—Constantinople No Problem Now.

SEES TRYING MONTHS AHEAD

More Men Needed for Army, but America Is Coming—Shipping Losses Less.

LONDON, Dec. 20.—Complete restoration of the territories occupied by the Central Powers and full compensation for the losses caused are fundamental bases for peace, so far as Great Britain is concerned, according to Premier Lloyd George, speaking in the House of Commons this afternoon.

There could be no peace, he went on, without victory over the controlling caste in Prussia, which must abandon militarism.

Great Britain did not enter the war, the Premier asserted, to increase by a yard the territory of any one else, but because of the belief that Britain's honor, the question of standing by her word, was involved.

As for the disposition of the German colonies when peace came, the Premier said that that must be settled by the Peace Congress. The future Trustees of those countries must take into account the sentiments of the people themselves.

The Premier told his hearers that a future league of nations in which Germany was represented by triumphant militarism would be a hollow farce.

In the course of his address Mr. Lloyd George forecast huge results from America's entry into the war, said the margin of losses of shipping was narrowing, with the U-boats causing much less destruction than he had predicted in August, warned the country that the next few months would be trying ones, and indicated that there would be another call for men for the army.

The Problem of Food.

The Premier dealt first with the problem of food. Two recent circumstances, he said, had contributed to the gravity of the situation—the failure to obtain margarine and butter from Holland and Denmark and the fact that England had been required to make sacrifices to supply deficiencies of her allies.

Owing to the efforts of the Food Controller, an improvement was visible in circumstances that had caused much anxiety in the last few days. More tea was coming in, and it was hoped by increased manufacture soon to improve the situtation in regard to margarine.

Regarding the military situation, Mr. Lloyd George said that it was idle to pretend that the hopes formed had been realized. This disappointment he attributed to the Russian collapse. If the Russian Army had fulfilled the expectations of its Generals, he added, the pride of the German military power would have been completely humbled by this time.

On the whole, the Premier said, the British campaign had not achieved the expectations formed, but he asserted that the military successes in Palestine would have a permanent effect on the history of the world. Jerusalem, he added, would never be restored to the Turks.

The Germans, the Premier said, had had only one success. This was due to surprise and was now engaging inquiry. The Germans, he stated, had lost 100,000 prisoners, valuable positions, and hundreds of guns.

"If we could project ourselves into the year 2000 what would be the opinion of many of the events of today?" asked the Premier. "No doubt the Russian revolution would hold a conspicuous place.

"Another feature would be the advent of America for the first time, not into the war, but into world politics—a gigantic event of itself.

"The next event would be the conquest of Mesopotamia and Palestine, and the release of Arabia from the dominion of Turkey. Another event would be the setting up of the interallied council."

The Premier said that at this council would be discussed and decided questions which would have a greater effect on international relations than any one could imagine. So far it had been a conspicuous success. It had been free from factional feeling and had helped to remove friction. The various countries had found that it meant the removal of friction in discussing and interchanging views, and he had no doubt it would have a great influence in the direction of the economic policy of the four Governments represented. The machinery established at Versailles would have a potent influence in unifying the war and economic strategy of the Allies.

Calls for Greater Sacrifices.

The necessity of sending troops to Italy and the Russian armistice had increased the anxieties of the Allies and cast further obligations on them.

"It is, therefore, absolutely necessary," said the Premier, "for the country

ity of our armies and our country and for the defense of our allies that this country should make greater sacrifices in order to strengthen the armies in the field during the coming year."

The pledges given to labor in 1916 regarding men exempted, he added, would have to be altered or cancelled, and Sir Auckland Geddes, Minister of National Service, had called a conference for next week to consider the matter.

Another circumstance that impelled the Government to make a further demand upon the man power of the country was that under present conditions they had been forced to send men back to the fighting line who had been repeatedly wounded. That was unfair and intolerable while there were men who never had been at the front.

As to future prospects, continued the Premier, one great power had practically gone out of the war, and another great power had not fully come in, therefore the burden on Great Britain would be considerable.

"But we must not imagine that the enemy has not had his difficulties," he said. "We had proof of that the other day when facts were given to us as to the deteriorated physical quality of the German workers as a result of the blockade imposed by the British Navy. The German workers have so deteriorated that the output of Germany per man has gone down by something like 33 per cent., compared with the first year of the war.

"What are the prospects?" asked the Premier. "France's losses, no doubt, have been serious; despite the reverses which Italy has endured, their losses are not to be compared with those of Austria, and, despite the losses inflicted on us, the permanent loss to the British Army is not more than one-fourth or one-fifth the permanent losses endured by the Germans. If we take the reserve man power of the nations allied against Germany it will be found to be more than twice as great as that of Germany and her allies."

Russia Must Protect Herself.

Since Russia had entered into separate peace negotiations, Lloyd George declared, she must be responsible for the protection of her own territory, and that also disposed of any question there was about Constantinople. He continued:

"We have conquered no country where the population belonged to the governing race. We have not acquired a single yard of territory where there is a German population.

"With regard to the captured German colonies, the peace conference must settle about them on the principle of respecting the desires of the people of those colonies themselves. We have laid that down and we stand by it.

"We did not enter the war to annex a single yard of anybody's territory. We entered the war because we believed that the honor of Britain was involved in standing by her word."

The Premier declared that the war was forced upon the world by the arrogance of the military caste in Prussia, which, he added, "were prepared to overthrow their own ruler and set up another who was more in sympathy with their aims.

"Until that temper is broken, there can never be peace in the world. That is why we said, whether it was President Wilson or Mr. Asquith, that victory was essential.

"It was not because it satisfied some low, vindictive sense in the human nature merely to punish, but because we realized that victory was the only thing that could give reality to peace terms.

"A league of nations, in which Germany was represented by a military caste triumphant, would be a hollow farce.

"The people of Germany must be heard. That is why victory itself is more important than mere terms.

"Victory alone will give reality to terms, and that is also the reason why the Government, after mature reflection, decided to ask to be equipped with greater powers to enable us to increase the means we needed."

Margin of Sea Losses Dropping.

On the subject of the submarine war, the Prime Minister said that the margin of losses at sea was narrowing. The sinkings by submarines were decreasing, while shipbuilding was increasing. Moreover, the destruction of the U-boats themselves was increasing.

Although the merchant tonnage was down by 20 per cent., he added, the loss had been only 6 per cent. of imports over that of last year.

The actual losses in shipping had been lighter by several thousand tons than he had anticipated in his August estimate.

Views of Asquith and Cecil.

Former Premier Asquith, following Lloyd George, said that the primary need at this moment was ships, for which the new construction must be supplied by Great Britain and the United States.

Everything turned on transport, he asserted, and in every discussion on man power that must be the dominating factor.

"We ought to make it increasingly clear by every possible means," he said, "that the only ends we are fighting for are liberty and justice for the world as a whole through free confederation of great and small States, which should all stand on a level footing and possess equal rights.

"A league of nations is the ideal for which we are fighting, and we shall continue fighting for it with a clear conscience, clean hands, and an unwavering heart."

Lord Robert Cecil, Minister of Blockade, said that he did not advocate, and he did not believe any member of the Government advocated, an economic war after the war, but he could not agree that Great Britain should go short of raw materials for the sake of supplying Germany.

He could not state the ultimate terms of peace that the British sought, but was convinced that Britain would never abandon undertakings given to the Allies. He looked forward to a stronger alliance of Great Britain and the Allies with the United States.

A League of Nations must be one object of any peace, the Minister declared. He would not remain a member of any Government which did not make the establishment of such a league one of its main objects.

Balfour Answers a Pacifist.

Arthur J. Balfour, the Foreign Secretary, made a spirited reply in the House yesterday afternoon to attacks by Arthur Ponsonby, Liberal Member for Stirling Burghs, a pacifist, regarding the war aims of Great Britain and her allies, the published versions of which, Mr. Ponsonby said, did not tally with the proposals of the secret treaties.

Mr. Balfour in his response asserted that President Wilson's statements on war policy were absolutely identical in spirit with those of the leaders of thought in Great Britain. He did not think that there had been in the whole history of the war more powerful State documents than those issued by the President of the United States.

When Mr. Ponsonby sneeringly charged that the Allies were sheltering themselves behind the President's reply to the Pope, continued Mr. Balfour, he presumed the Member meant no more than that when a statement of policy was admirably made by the head of the great American Republic, it might not be necessary, and very often was unnecessary, that it should be at once repeated on this side of the Atlantic.

The British Government, he continued, had not refused a conference on war aims, but the problem presented enormous difficulties, and it was his belief that friendly conversations were better than a formal conference for the discussion of these delicate matters.

In any event, added Mr. Balfour, all the Allies, including Russia, were strongly of the opinion that this was an inopportune moment for such discussion. What was desirable was a discussion of war methods rather than of war aims.

Mr. Balfour defended at length the Government's procedure with regard to the agreements between the Allies concerning Constantinople, Persia, &c. He asserted that Italy properly deserved some rearrangement of territory in her favor.

Great Britain, continued the Foreign Secretary, never desired or encouraged the idea that a bit of Germany should be severed from the parent State and erected into a sort of independent republic or buffer State on the left bank of the Rhine. The Government, he insisted, had never been aware that such a proposal was seriously entertained by any French statesmen, and he protested against the British Government being charged with lack of faith or honesty on such a flimsy foundation.

GERMANY TAKES OVER AMERICANS' PROPERTY

Put Under Government Control, but Not to be Confiscated, Berlin Says.

Special Cable to THE NEW YORK TIMES.

THE HAGUE, Dec. 20.—The first measure of reprisal against the United States, making it imperative for Americans to report to the authorities the amount of their possessions in Germany, is now followed by a second order, dated, Dec. 13, by which the rules and regulations for compulsory administration of foreign wealth are made to apply to American property.

BERLIN, Dec. 20, (via London.)—The property of Americans in Germany has been placed under the trusteeship of the German Government. There is no intention, however, to confiscate property or to infringe on the personal rights of the property holders.

MASCIA FOUND GUILTY.

Fifteen to Twenty Years for Gunman in Philadelphia Riot.

Special to The New York Times.

PHILADELPHIA, Dec. 20.—A sentence of fifteen to twenty years in prison was imposed by Judge Carr tonight upon the first defendant in the Fifth Ward murder, Jacob Mascia, who shot Policeman George Eppley on Sept. 18 during a reign of thuggery. Ten other men are under indictment for the crime.

Mascia, a New York gunman, told a story of events leading up to the crime that corroborated the charges made by the Commonwealth's attorney against the men indicted for conspiracy in connection with the case.

An additional indictment, making the third against him growing out of the proceedings in the Fifth Ward case, was returned today against Mayor Smith. This indictment charges misdemeanor in office.

GERMAN WORKERS FOOD PRICE VICTIMS

Municipalities Are Engaged in Profiteering to Meet Huge War Expenditures.

PAPERS TAKE UP SCANDAL

Tageblatt Says Imperial Authorities Have Shared in the Spoils—Vorwaerts Predicts Catastrophe.

By GEORGE RENWICK.

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Special Cable to THE NEW YORK TIMES.

AMSTERDAM, Dec. 20, (via London.)—The extraordinary scandal of the food distribution in Germany, revealed in a document from the Municipal Council of Neukölln, (Berlin,) attracts considerable attention from the whole German press, and, under the influence of the publication of this confidential memorandum, new scandals are coming to light. That the matter is indeed the domestic question of the day in Germany there can be no doubt. Practically every municipal authority in the country has been engaged in war profiteering.

Neukölln, which is the citadel of socialism, confesses its sins with the excuse that the Municipal Council sold foodstuffs at outrageons prices set by munition and other interests in order not to arouse the anger of the populace, but other municipal authorities have been engaging in this scandalous action in order to recoup themselves for war expenditures.

All German cities are running up enormous war expenditure bills. A great proportion of that expenditure should be made good by the Government, but it has other things to do with its money than fulfill its obligations in that direction, so that Municipal Councils are driven to exploitation of the workers in order to make their balance sheets as tolerable as possible.

Here can be seen one great piece of evidence of the highly unsound financial position of Germany. Many Councils, however, resorted to profiteering with the deliberate intent to make money and to favor particular interests.

The Council of Schoeneberg, another suburb of Berlin, provides a curious example of official perversity. It disregarded all Government regulations in dealing with the favored employes on its municipal estates. While the population was receiving with luck seven pounds of potatoes a week those pampered persons had more than three pounds daily. While civilian invalids had to get a medical certificate to obtain a quarter of a litre of milk daily those employes have been having anything from one to three litres daily. Other foodstuffs have been distributed in the same lavish proportion.

These revelations have made a great sensation in the Municipal Council. The Pan German newspapers, of course, endeavor to make out that the failure of food distribution is really a failure of socialism.

The Berliner Tageblatt says that while the authorities are active in examining the handbags of ladies who are traveling, to see if there are any illegally obtained articles in them, whole wagonloads of foodstuffs are going uncontrolled and illegally to the big munition works, and the Municipal Councils are enabled by such methods to make profits at the expense of the hungry workers. The Imperial authorities, it says, have shared in the spoils and it adds that the whole scandal cries aloud to heaven.

Vorwärts publishes additional figures showing how, in some cases, foodstuffs are sold at 500 per cent. above the maximum prices fixed by the Government. "A more serious débâcle cannot be imagined," says the 'ournal. "Rations are declining en masse and the gains of profiteers increase. This way leads to a catastrophe, and where is the hand which will hold events back from the precipice?"

Meanwhile the chief Burgomaster of Berlin informs the city that the gas works have only a sufficient supply of coal for three days. The official food distribution is indeed a matter full of pitfalls and dangers.

FOOD SAVED IN DINING CARS.

234 Tons of Meat and 1,214 Barrels of Flour Conserved in Two Months.

Special to The New York Times.

WASHINGTON, Dec. 20.—The railway dining car services of the country reported to the United States Food Administration today that during the months of October and November they effected the following savings in meats, wheat flour, and sugar:

Meats, 469,508 pounds, or over 234 tons; wheat flour, 238,088 pounds, or over 1,214 barrels; sugar, 25,600 pounds, or over 12¼ tons.

These savings were made, despite an increase of 20 per cent. in the number of persons fed in dining cars in October and November, 1917, compared with the corresponding two months of the previous year.

Boston Gets Supply of Sugar.

BOSTON, Dec. 20.—A cargo of 9,000,000 pounds of raw sugar from Louisiana, the first received this month, reached Boston today. Refiners said it probably would be the last of the Louisiana product to be sent here this season, but that Cuban sugar was expected to move northward within the next ten days.

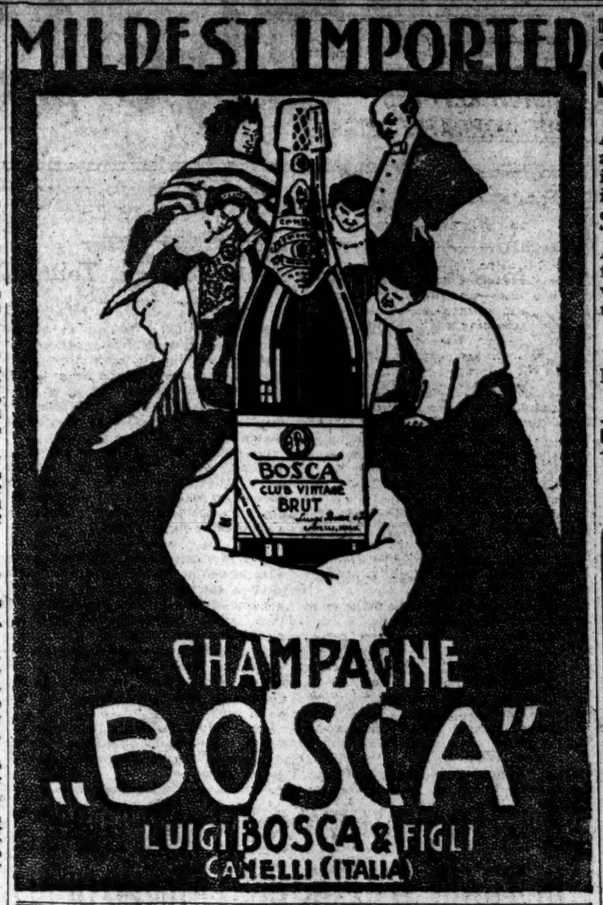
MANY FAILURES BY U-BOATS

Eleven Futile Attacks Recorded by Weekly British Report.

LONDON, Dec. 19. (Delayed.)—The Admiralty statement regarding the sinkings of British merchantmen by mine or submarine during the last week says that arrivals at British ports during the week were 2,451, and the sailings, 2,499.

The British merchantmen unsuccessfully attacked, including three previously, numbered eleven.

The figures for sinkings do not include one large ship and one fishing vessel sunk by enemy destroyers last Wednesday.



MILDEST IMPORTED

WASHINGTON GETS NEW PEACE FEELER

Continued from Page One.

Government and does not feel that he can trust them in any overtures they may make.

"We cannot," said the President in his reply to the peace offer made last August by Pope Benedict XV., "take the word of the present rulers of Germany as a guarantee of anything that is to endure unless explicitly supported by such conclusive evidence of the will and purpose of the German people themselves as the other peoples of the world would be justified in accepting. Without such guarantees treaties of settlement, agreements of disarmament, covenants to set up arbitration in the place of force, territorial adjustments, substitutions of small nations, if made with the German Government, no man, no nation could now depend on. We must await some new evidence of the purposes of the great peoples of the Central Powers."

President Wilson feels that the object of this war is to deliver the free peoples of the world from the menace and actual power of a vast military establishment created by an irresponsible Government which secretly plans to dominate the world, and has proceeded to carry the plan out without regard either to the sacred obligations of treaty or the long-established practices and principles of international law. So long as this irresponsible and ambitious Government is in the saddle in Berlin, and it is now regarded as being more strongly than ever in the saddle, as a result of the Russian collapse and the Italian reverse, President Wilson is not willing even to talk peace with its Government.

The President on Dec. 4 again stated America's war aims, in full realization of the price the rest of the world would have to pay to defeat the German Government, asserting that "our object is to win the war," declared that "we shall not slacken or suffer ourselves to be diverted until it is won," adding that "for this cause we will battle until the last gun is fired."

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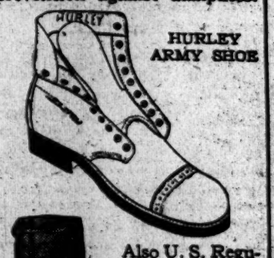

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LANSING EXPOSES LUXBURG PLOT

Continued from Page One.

a German submarine, was concerned—an agreement to pay compensation for the loss of that vessel—because not later than Aug. 11 last Foreign Minister Kühlmann, wiring from Berlin to Count Luxburg at Buenos Aires, said:

"For your information. In answer to complaints from other neutrals the payment of indemnity will be explained by saying that part of the cargo was for Switzerland, should necessity arise."

In a dispatch sent from Berlin to Buenos Aires on Aug. 25 by Foreign Minister Kühlmann, the reason for the care which was being exercised in trying to keep this agreement secret is disclosed. Referring to his telegram of four days earlier, in which Kühlmann told Luxburg of the drafting of the note covering the Toro agreement, Kühlmann sent this caution to Luxburg:

"The proposed sparing of ships must absolutely remain secret, otherwise the submarine war would be endangered."

The thought behind this is apparent. Germany was afraid that, if other neutrals should learn of the secret agreement by Germany to spare Argentine ships by a secret agreement, those neutrals would insist upon similar favored treatment, and this would be a blow at the submarine warfare, if it should force Germany to restrict her ruthless sinkings to the destruction of merchant vessels only of belligerents.

Radio Plant in Argentina.

There are interesting references in the Luxburg telegrams to the establishment of a powerful radio receiving plant in Argentina. Under date of July 20 Luxburg wired to Berlin:

"Receiving plant erected according to instructions. When does Nauen send at greatest strength, and which is the wave length?"

This means that a German radio plant had been erected in Argentina and that Luxburg wanted to know when the great German sending radio plant at Nauen sent and what were the wave lengths the Nauen station was using, so that the messages might be picked up in Argentina.

In the same message Luxburg shows that he had plenty of money for German propagandist and other operations at his command. He makes the statement to his home Government that his legation had 856,000 pesos in bank at Buenos Aires. Less than a month later there appears to have arisen some question regarding the radio concession and the transocean wireless service, for on Aug. 16, in reply to a message from Berlin, Luxburg sent this significant message:

"Readjustment probable, not certain. Objections of Government regarding concessions have to be overcome. What amount is to be reimbursed to Transocean? What is desired is that the German Government as sleeping partner should share expenses up to date, half and half, with siemens Schuckert, and also in future the working expenses of the company."

The Siemens Schuckert companies evidently are alluded to in this message. The Trading With the Enemy list issued by the United States Government on Dec. 3, giving the names of enemy firms in South America with which Americans are forbidden to trade, included the "Siemens Schuckert Companies, Buenos Aires."

The word "Siemens" in the above Luxburg telegram was a sufficient cue to the American Government when it came into possession of this message. Officials recalled the connection of the Siemens interests with the German radio station at Sayville. It was the Atlantic Communication Company, of which H. A. Metz, an ex-member of Congress, was President, that asked for the license for the operation of the Sayville radio station. The license was refused partly because the Atlantic Communication Company was owned by the Telefunken Company of Germany, which is itself owned by the Siemens & Halske Company and the Allegemeine Electricitate Gesellschaft of Germany.

Balked by Foreign Minister.

The Luxburg telegrams indicate that Luxburg was able to deal satisfactorily with the President of Argentina, but that the Minister of Foreign Affairs had balked in his intrigues. In one of his messages Luxburg refers to the Argentine Minister for Foreign Affairs as "a theatrical person who has shown an insane cunning in preventing me from having an interview with the President."

This was on July 7. On July 14 Luxburg says that the President of Argentina "refuses to invite American squadron." This was the American squadron which had visited Brazil, and which was then visiting Uruguay. But such an invitation was made, and the fleet did visit Buenos Aires. On July 19 Luxburg wired:

"Visit of American fleet is expected next week, probably for five days. After that a change of Ministers is probable."

Luxburg apparently was working to have Saguier take over the Ministry of Foreign Affairs, and in several of his dispatches he asserts that Saguier was working hand in hand with Molina, the Argentine Minister, who was playing the game in a way friendly to Germany at Berlin.

The messages show that when Germany had drafted its note for the agreement with Argentine in the Toro case this draft was sent to Luxburg at Buenos Aires from Berlin through the Argentine Minister at Berlin. The inference from this is that messages for Luxburg, in addition to being sent through the Swedish Foreign Office, were also being sent in cipher messages from Berlin through Molina to Buenos Aires. While the draft of this note was sent through Molina, one of the messages shows that the secret instructions sent to Luxburg regarding this note were sent "by the well-known way," which may be an allusion to the Swedish diplomatic route.

Text of the Telegrams.

Secretary Lansing gave out the telegrams in this form:

"Department of State, Dec. 20, 1917.

"The Secretary of State gives out, in agreement with the Minister of Foreign Affairs of Argentina, the following translations of messages between the Imperial German Government and the German Legation at Buenos Aires:

"In publishing these messages, the Argentine Minister for Foreign Affairs has given out the following statement:

The telegrams which appear below are all that the Argentine Ministry for Foreign Affairs received from the Embassy in Washington, from which the translations were made by the Department of State in the United States. There are three telegrams not published, as they allude solely to the Republics of Chile and Uruguay. The Government has decided that it should not publish these telegrams and has delivered them to the respective Chancelleries.

The telegrams show a number of inaccuracies so surprising that no epithet will fit them, as they are at complete variance, both in substance and form, with the terms in which the nogitiations were entered into, carried on, and brought to a conclusion.

Telegram.

Buenos Aires to Berlin, July 7 or 8, 1917; No. 62.

Minister for Foreign Affairs, who is a theatrical person, has shown an insane cunning in preventing me from having an interview with the President. He sent me a copy of the note and declared in accordance therewith that Argentina could not consent to call the products of the country being treated as contraband.

The pressure of North America in regard to shipping iron, coal, and paper is great, but not irresistible. What is lacking is strength of will.

If the President, whose action it is impossible to foretell, changes Ministers, a postponement of the crisis or a settlement is possible.

If the answer is unsatisfactory, there is to be a rupture of relations.

(Signed) LUXBURG.

Telegram.

Buenos Aires to Berlin, No. 63; July 7, 1917.

Our attitude toward Brazil has created the impression here that our easy-going good-nature can be counted on. This is dangerous in South America, where the people, under this veneer, are Indians. A submarine squadron, with full powers to use, might probably still save the situation. I request instructions as to whether, after a rupture of relations, legation is to start for Bonns or to remove to Paraguay, or possibly Chile. The Naval Attaché will doubtless go to Santiago de Chile.

(Signed) LUXBURG.

Telegram.

Buenos Aires to Berlin, July 10, 1917; No. 67.

President, in the course of a long interview, protested his friendship for Germany and firm desire for neutrality, in spite of severe pressure. He demanded forebearance for all ships, about six in number, proceeding to the war zone, but conceded that contraband found on board might be destroyed. He stated that it is a fact that there are no more ships available. He regretted the possibility of rupture. Am reporting further.

(Signed,) LUXBURG.

Telegram.

Buenos Aires to Berlin, July 13, 1917; No. 69.

Imperial Chancellor's declaration of no peace without annexations has made the best impression among our friends and also created impression of strength of our confidence of victory. The news of the crisis and the dismissal of numerous Ministers is being exploited by our enemies.

(Signed,) LUXBURG.

Telegram.

Buenos Aires to Berlin, July 14, 1917; No. 70.

Situation better. President refuses to invite American squadron. I am negotiating respecting proposals for the solution of the ship question.

(Signed,) LUXBURG.

Telegram.

Buenos Aires to Berlin, July 15, 1917; No. 71.

At the special request of the President I have undertaken to transmit the following:

We have discussed the following proposals:

One—That our reply to the note should merely express regret for the necessity of sinking the Toro on account of contraband and should give the desired assurance as regards the future, on condition that Argentine ships avoid contraband and any hostile undertaking. This reply to be couched in conciliatory language.

(Signed,) LUXBURG.

Telegram.

Buenos Aires to Berlin, July 15, 1917; No. 72. (Continuation of No. 71.)

Protocols to be exchanged here.

Two—Argentina to promise that for the future ships will avoid the blockade zone, or perhaps that the Government should decline responsibility.

Three—We to allow the five or six very small vessels now on the way to pass through without convoy. Details remain for further settlement.

(Signed,) LUXBURG.

Telegram.

Buenos Aires to Berlin, July 19, 1917; No. 73. (In continuation of No. 71.)

Visit of American fleet is expected next week, probably for five days. After that a change of Ministers is probable.

Recommend delaying answer till end of month, and, when it is given, going fully into the Toro case in conciliatory language, emphasizing contraband, cruiser warfare, and expressing regret at the necessity for sinking her. Owners here, Dodero, are agents of an enemy Government and have sold, 16th instant, Argentine steamship to France for patrol service. Continuation follows.

(Signed) LUXBURG.

Telegram.

Buenos Aires to Berlin, July 20, 1917; No. 74. (Continuation of No. 73.)

In regard to treatment of general question of note, please show conciliatory attitude in regard to recognized international law and suggest further negotiation. The Argentine Government wishes to continue conversations. Chile has removed flag from steamer Iquique, property of Dodero. Recommend expressing recognition of this to the Chilean Minister.

(Signed) LUXBURG.

Telegram.

Buenos Aires to Berlin, July 20; No. 75.

First—Receiving plant erected according to instructions. When does Nauen send at greatest strength, and which is the wave length?

Secondly—The legation balance at the bank was on June 30, 856,000 pesos.

(Signed) LUXBURG.

Telegram.

Buenos Aires to Berlin, July 24, 1917; No. 80.

Confidential, also for Molina, in agreement with Saguier, who is shortly to take over the Ministry of Foreign Affairs. I beg that the reply to the note may be delayed until the first of August.

(Signed) LUXBURG.

Telegram.

Buenos Aires to Berlin, July 25, 1917; No. 82.

First—Remittance of coupons of provincial and State loans depends on the general situation we are negotiating.

Second—Union is in need of a subvention on account of the blacklist and prices, about 10,000 pesos monthly.

(Signed) LUXBURG.

Telegram.

Buenos Aires to Berlin, July 28, 1917; No. 83.

Destination and particulars of ships bound for Europe are kept strictly secret. The following are on the way, the first two being over 800 tons, the others under: Cadorna, Pellegrini, Unioning, Laterra, Francia, Peru, Venezuela, Itamby, Brazil, Bolivia. Sailings from Brazilian ports at various dates, the last named twentieth July. Steamer Alsina is in the water and has a superstructure amidships.

(Signed) LUXBURG.

Telegram.

Buenos Aires to Berlin, Aug. 1, 1917; No. 85.

The President has at last made up his mind to conclude a secret agreement with Chile and Bolivia with regard to a mutual rapprochement for protection vis-a-vis North America before the conference idea is taken up again. Saguier, with friendly Under Secretary of State and full powers, is on his way to * * * and Santiago.

(Signed) LUXBURG.

Telegram.

Buenos Aires to Berlin, Aug. 3, 1917; No. 87. (Reply to telegram 149.)

Agreement not possible, since Minister insists that protocol shall establish the obligation to pay indemnity and contain provision for freedom for known Argentine ships carrying the products of the country. Most of the ships have been sold to the enemy and will change flags. I recommend answering the new note after tenth August in friendly terms and if necessary proposing a court of arbitration.

(Signed) LUXBURG.

Telegram.

Buenos Aires to Berlin, Aug. 4, 1917; No. 88.

Please treat with indulgence the last attempt of the Government to put on pressure. The Minister of Marine and the Minister for Foreign Affairs are probably bribed. President holds with us. The fact that North America is supplying munitions and advancing loan interests to Brazil has made an impression here. Please cable me at once further full powers.

(Signed) LUXBURG.

Telegram.

Buenos Aires to Berlin, Aug. 4, 1917; No. 89.

I am convinced that we shall be able to carry through our principal political aims in South America, the maintenance of open market in Argentina and the reorganization of South Brazil, equally well, whether with or against Argentina. Please cultivate friendship with Chile. The announcement of a visit of a submarine squadron to salute the President would even now exercise decisive influence on the situation in South America. Prospect excellent for wheat harvest in December.

(Signed) LUXBURG.

Telegram.

Buenos Aires to Berlin, Aug. 7, 1917; No. 90.

I have certain information that North America note to Argentina asked that conference of South American neutrals should be dropped. Vanity does not allow them to tell the truth. Meanwhile there is a possibility that Congress may be unconstitutionally dissolved by President. Please show willingness to meet the Argentine Government half way as possible.

(Signed) LUXBURG.

Telegram.

Buenos Aires to Berlin, about Aug. 10, 1917; No. 94. (Reply to No. 157.)

It is not known with certainty which ships are sold. I have not communicated to President suggestion about sparing Argentine ships for the present; it is important to avoid appearance of weakness in face of the pressure. Please give me full powers, secret and comprehensive, to settle matters, and let reply to note be courteous in tone. Best of all would be authorization to announce submarine visit.

(Signed) LUXBURG.

Telegram.

Buenos Aires to Berlin, Aug. 13, 1917; No. 95.

Advise delaying reply to note still further. My new proposal, made over the head of the Minister for Foreign Affairs, is as follows:

One—Toro case to be settled by international court of arbitration.

Two—Assurance that Argentine ships will be spared in accordance with international law.

Three—Protocol according to which Argentine ships avoid war zone. Germany and Allied governments now on the way to pass through, both going and returning.

President's answer not yet received; request instructions.

(Signed) LUXBURG.

Telegram.

Buenos Aires to Berlin, Aug. 16, 1917; No. 97. (Reply to telegram 156.)

Readjustment probable, not certain. Objections of Government regarding concessions have to be overcome. What amount is to be reimbursed to Transocean? What is desired is that the German Government, as sleeping partners, should share expenses up to date, half and half, with Siemens Schuckert, and also in future the working expenses of the company.

(Signed) LUXBURG.

Telegram.

Buenos Aires to Berlin, Aug. 17, 1917; No. 98.

This Government's new orientation seems to be proceeding favorably. Saguier, who has been invited by Peru, will visit Lima and then Santiago.

(Signed) LUXBURG.

[Telegram.]

Berlin to Buenos Aires, about Aug. 8, 1917; No. 157.

Please telegraph the names of the ships which have been sold. Have you made use of the second alternative in telegram No. 149, vis-a-vis the President?

(Signed) STRUMM.

[Telegram.]

Berlin to Buenos Aires, about Aug. 11, 1917; No. 161.

Please, as far as possible, deal with the President, and, in answering last note, state that, after explanation of circumstances, we are prepared to pay compensation for Toro. As regards safety for Argentine ships in future, please refer verbally to explanations given lately to Argentine Minister here, as well as to the declaration which you were empowered to make.

For your information. In answer to complaints from other neutrals, the payment of indemnity will be explained by saying that part of the cargo was for Switzerland, should necessity arise. Acknowledge by telegraph. (Signed) KUEHLMANN.

[Telegram.]

Berlin to Buenos Aires, about Aug. 12, 1917; No. 163. (Reply to No. 94.)

The Argentine Minister is receiving here only general oral information. The answering of the note, in accordance with instructions in our telegrams Nos. 161 and 140, is left to you. You are empowered to announce a submarine visit should politico-military situation allow.

(Signed) KUEHLMANN.

Telegram.

Berlin to Buenos Aires, Aug. 16, 1917; No. 165.

Reply to No. 63.

In case of a rupture of relations I request legation to go to Chile; hand over protection of German interests to Swedish Legation. (Signed)

VON DEMBUSSCHE.

Telegram.

Berlin to Buenos Aires, Aug. 15, 1917; No. 166.

Reply to No. 95.

Proposals agreed to in their form: one, indemnity for Toro to be agreed to in accordance with telegram No. 161; two, agreed to, provided as is implied by; three, war zone remains excluded, and our interpretation of international law is not narrowed by any addition. Three, agreed to. If the above suggested agreement suffices to prevent a rupture of relations, previous instructions are canceled, as an agreement is preferable.

Telegram.

Berlin to Buenos Aires, Aug. 21, 1917; No. 170.

Telegram No. 90 and draft of note received.

The matter will be dealt with as speedily as possible. Draft of note will probably be sent through the Argentine Minister. Secret instructions by the well-known way. (Signed)

KUHLMANN.

Telegram.

Berlin to Buenos Aires, Aug. 25, 1917; No. 172.

Reference to my telegram No. 170, the proposed sparing of ships must absolutely remain secret, otherwise submarine war would be endangered. As blockade area rests on the principle of retaliation, not on international law, the note must contain a limitation in this sense. Full compensation is guaranteed in regard to the Toro, but, in view of the precedent involved, this is to be attributed, not to liberality, but to the circumstances of the case; that this course is justified by the facts. A draft note on these lines will follow through the Argentine Minister. Please await its arrival. Former instructions canceled.

Telegram.

Berlin to Buenos Aires, Aug. 28, 1917; No. 175 (Reply to telegram 164.)

Draft note for you has been handed to Argentine Minister. Please present it, if possible, to the President. Request President that you may be furnished with names and numbers of ships involved. Point out that we rely on his promise to prevent ships from proceeding to the blackade area. Please state at once, should any incident take place, and this is not quite impossible, owing to technical reasons, that we are in any circumstances prepared to adopt the most conciliatory attitude.

Telegram.

Berlin to Buenos Aires, Sept. 1, 1917; No. 176.

Now that Toro matter is satisfactorily disposed of, please express to the President the expectation of the Imperial Government that he will prevent ships from proceeding to blockade area. Report by wire.

(Signed) BUSSCHE.

Telegram.

Buenos Aires to Santiago, Chile, July 19, 1917; No. 64.

With reference to your postal cipher dispatch 1,730, I congratulate you on the solution arrived at. As long as Chile is neutral, Germany will be able, after the war, to carry out her South American policy just as well, if not more easily, in opposition to an infatuated and misguided Argentina as with Argentina on her side. All sensible men here, even Zeballos, allow that Chile is obviously better governed than Argentina; moreover, the situation here is by no means incapable of solution. The President has the firm intention of setting the Council of Ministers against North America. Use the above confidentially.

(Signed) LUXBURG.

May Hasten Declaration of War.

By The Associated Press.

WASHINGTON, Dec. 20.—Count Luxburg, in one of his messages, reported that President Irigoyen of Argentina at last had made up his mind to conclude a secret agreement with Chile and Bolivia for protection against North America "before the conference idea is taken up again." The "conference idea" is assumed to have been the plan for a Latin-American neutrality conference, strongly supported by President Carranza of Mexico, and the much-discussed secret agreement may explain reports that have come from Buenos Aires recently of President Irigoyen's proposals for a league of South American nations.

In Latin-American diplomatic quarters here it is regarded as certain that the disclosures will result very quickly in an Argentine declaration of war against Germany. Congress and a majority of the people favored this step when the American Government made public the "spurlos versenkt" (sink without a trace,) messages of Luxburg, and it is believed that the President's opposition now will be swept away if it is not withdrawn.

The messages were sent to Argentina soon after the State Department gave out the first series of intercepted telegrams, but heretofore demands for their publication have been in vain.

Today's disclosures complete the story of Luxburg's intrigues, which began when the State Department gave out the famous "spurlos versenkt" messages. They are particularly interesting at this time when Luis Cabrera, envoy of President Carranza of Mexico, is on his way to Argentina to attend a so-called neutrality conference.

Minister Naon of Argentina declined tonight to make any comment upon the messages further than to say that the statement of the Foreign Minister covered the situation.

Count Luxburg still is in Argentina, although safe conduct was secured for him long ago and there have been frequent announcements of his plans for sailing for a north European neutral country. The last report received here concerning him said he was undergoing treatment in a sanatorium for a nervous disorder. For a time he was in a detention camp, probably chiefly because the Argentine public was so incensed against him that it was not safe to have him at large.

WANT LUXBURG DISCIPLINED.

Hamburg Exporters Complain to German Chancellor Against Ex-Charge.

Special Cable to THE NEW YORK TIMES.

THE HAGUE, Dec. 20.—Leading Hamburg exporters with interests in South America have issued a sharp protest against Count von Luxburg, the former German Charge at Buenos Aires, which they have presented to the Chancellor demanding disciplinary measures against Luxburg.

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MAY BE NEW VERDUN DRIVE

Paris Hears Threat of 'Colossal' Offensive May Come with Berlin Peace Offer.

GERMANS LOSE IN LORRAINE

Heavy Attack Upon French Lines Is Repulsed—British Lose an Outpost.

Special Cable to THE NEW YORK TIMES.

PARIS, Dec. 20.—A culminating Austro-German offensive on the Franco-British front is a matter of general expectation here now.

Warnings of it have been published in the press for the last few days. Premier Clemenceau has adopted the wise policy of trusting the people in regard to coming perils and prefers that they should face the future with their eyes open rather than have a great offensive sprung upon them suddenly.

From a military viewpoint signs are not wanting that the Germans are preparing a stroke which they hope to be decisive. Along the British front, in Champagne, and especially around Verdun and further east the German guns are thundering loudly, and German raids are of almost nightly occurrence. The question everyone is asking here, a question which even drowns out the discussion of Caillaux's mysterious past, is, on what part of the western front will the blow fall? That it will fall no one ventures to doubt, but where and when remain the points of interrogation.

When heavy snow falls in Northern Italy, Austro-German action on the front in France is all too clearly indicated as a direct result of the impossibility of operations in the Italian mountains.

The British are stronger than ever, and it is likely that, although demonstrations may be made against their line at such points as Passchendaele or Bullecourt, Germany will seek rather to drive at the French, who have borne a greater part of the burden for three and a half years, and whose forces they may fancy have been weakened by the transfer of troops to Italy. It is obviously a repetition of the Verdun campaign. Then the Germans tried to beat France down before the British were ready; now they are aiming to gain victory before America's army can be brought into line.

The Germans have evidently the advantage of troops from Russia, but against that France has a strong and unfaltering commander, backed by a strong and unfaltering Government—a combination of forces never before at her disposal.

Ready to Meet Stroke Anywhere.

Moreover, without entering into details, I may be permitted to state that arrangements are pending by which the while of the allied forces on the French front can be used without restriction at any threatened point. Thus France, instead of, as at Verdun, bearing the brunt alone, will be able, if necessary, to draw on the war-seasoned British reserves.

In this connection it is worth noting that for some time past persistent rumors have been filtering out from Switzerland that Germany, possibly even the Kaiser in person in a Christmas message, might make an offer of peace. Such a policy would be in accord with the custom of Teutonic diplomacy, proffering an olive branch in the one hand and brandishing in the other a thunderbolt threat of a "colossal" offensive if the peace overtures were rejected.

Marcel Hutin, military critic of the Echo de Paris, who has proved himself throughout the war to have access to exceptionally good sources of information, discusses the subject of a German offensive today. He writes:

"Apart from the active cannonade north of Verdun there is nothing to indicate the intentions of the enemy on our front. But one thing is certain which I know from excellent channels of information, and that is that unremitting labor for the last six months has been expended on our whole front from the Yser to Alsace so as to meet an enemy offensive wherever it may occur.

"The Bolshevist negotiations for a separate peace bring no new element into the allied military situation in comparison with the way we looked at it a few months ago in full confidence of handling it victoriously, while awaiting the decisive aid of America.

"In my opinion, Germany and Austria will think twice before throwing the mass of their available forces into an offensive on the French and British fronts, while continuing to attack Italy. If the enemy, as is certain, should find our fronts inviolable and if his effort was 'busted,' he would thus meet his heaviest defeat in the whole war, for the world would understand that Germany had made her last and greatest effort and had been beaten."

May Try Again at Verdun.

As for the locality where the German drive might be expected, geographical and above all railroad conditions point to somewhere east of the Argonne, where the Germans can most easily draw men and supplies from Metz and Strasburg.

Possibly Verdun itself may be once more the scene of a gigantic struggle. The German railroads are nowhere better than in this sector, and the moral effect of an advance there, however limited, would be greater than elsewhere.

On the east bank of the Meuse the outlying French positions are to a certain degree dominated by The Jumelles of Ornes, twin hills to the northeast, still in German hands. An attack there might thus have a fair chance of success at the beginning.

But now that "the cancer in the bosom" of Bolsism is being extirpated, France is in a better position to stand the strain than before.

In Clemenceau the nation has found a leader who, like Lloyd George, will speak out and spur them to the supreme effort. And the whole country realizes that Germany is desperate and that it is only a question of time before the American army is ready to settle the issue.

FRENCH REPULSE BIG LORRAINE ATTACK

Many Germans Left Dead on Field After Assault, Following Heavy Shelling.

PARIS, Dec. 20.—German troops in Lorraine made a heavy attack on the French lines near Reilion in Lorraine today, but were repulsed with large losses, according to the night bulletin of the French War Office. A heavy bombardment preceded the assault.

The official report reads:

The two artilleries were moderately active along the whole front, the cannonading being more spirited in the region of Caurières Wood, [Verdun front.]

In Lorraine a powerful German attack, preceded by a violent bombardment, against our trenches north of Reilion, [west of Blamont,] completely failed. The enemy left numerous dead on the ground.

In upper Alsace we repulsed a serious surprise attack which the enemy attempted against our positions at Gluckervald, southwest of Altkirch.

Yesterday German airplanes dropped bombs in the region of Dunkirk and Calais. Four persons were killed and ten wounded.

The official statement issued today by the War Office says:

There was moderate artillery activity along the front last night. There were no infantry actions.

BERLIN, (via London,) Dec. 20.—Increased mine firing and artillery activity on the western front is noted in the official communication from General Headquarters today. The statement reads:

Front of Crown Prince Rupprecht: The town of Dixmude was subjected for a time to lively mine firing. Between the Houthulst Wood and the River Lys and south of the Scharpe there was increased artillery firing during the afternoon and evening, and near Lys there were violent mine-throwing duels.

Front of the German Prince and Grand Duke Albrecht: On both sides of Ornes and on the heights of the Meuse, southwest of Cobres, the artillery firing revived at intervals.

The official communication issued yesterday says:

Army Group of Prince Rupprecht.—In isolated sectors on the Flanders front, on the south bank of the Scarpe, and near Moeuvres and Graincourt, there was lively artillery fighting in the afternoon.

Army Group of the German Crown Prince.—After a bold attack northeast of Craonne, a storming detachment brought in a number of French prisoners.

BRITISH LOSE AN OUTPOST.

Germans Take Advanced Position Northeast of Hargicourt.

LONDON, Dec. 20.—The official report from Field Marshal Haig's headquarters tonight tells of the loss of an outpost near Hargicourt. It reads:

The enemy raided one of our outposts early this morning northeast of Hargicourt, and this afternoon, under cover of fog, succeeded in capturing one of our advanced posts east of Messines. Other hostile raiding parties attemped to approach our lines during the day northeast of Armentières and north of Menin Road, but were driven off by our fire. We captured a few prisoners and a machine gun.

A few other prisoners were taken and many casualties inflicted on the enemy in the course of patrol encounters last night southeast of Cambrai. Our own and the enemy's artillery was active today in the Bullecourt sector.

The hostile artillery has shown increased activity southeast of Ypres.

The day bulletin reads:

A raid attempted by the enemy last night southeast of Laventie was repulsed by Portuguese troops.

Except for hostile artillery activity in the neighborhood of Passchendaele there is nothing further to report.

BRITISH ACTIVE IN THE AIR.

Fighting Resulted in Downing of 10 Foes—3 British Machines Missing.

LONDON, Wednesday, Dec. 19.—Aviation activities by the Army Air Service are reported in an official statement tonight as follows:

Good work was done in the air on Monday by Australian pilots. Two of them who were attacked by many hostile scouts when employed on artillery work succeeded in bringing down one of the enemy's machines in our lines and dispersed the remainder.

On Tuesday a thick haze again limited flying to the northern part of the front, where a great deal of artillery photographic work was done. During the day over 150 bombs were dropped on the enemy's railway stations, sidings and trenches, and many rounds were fired from the air into trenches and billets.

Fighting in the air on this part of the front was intense all day and resulted greatly in our favor. Seven hostile machines were brought down by our airplanes, and one was shot down in our lines by anti-aircraft gunfire and another by the fire of our infantry. Three others were driven down out of control. Three of our machines are missing.

After dark yesterday our airplanes bombed the St. Denis Westrem, Roulers and Lichterveide airdromes and the Thourout, Ledeghem, Cambrai and Menin Railway stations. All of our machines returned.

JULES CAMBON HEADS BUREAU TO HELP US

Picked by Clemenceau to Aid Pershing and Heads of Other Activities.

PARIS, Dec. 20.—A new American department in the French Government, of which Jules Cambon, formerly Ambassador to the United States, will be the director, has been formed to assist Premier Clemenceau in giving direct attention to the requirements of the American expeditionary force and any other American activities in France.

Although M. Cambon is not a member of the Cabinet, his functions will be as important as if he were a member of the Ministry. He will represent the Premier in all dealings with the highest American representatives. In the new department will be a central office of orders and buying for the American army, which will be under the direction of M. Ganne, who was with Captain André Tardieu, High Commissioner to the United States. This office will perform the work for Americans in France that the American Government is doing for the French in the United States.

M. Cambon today told the Associated Press that the new department was designed to facilitate the work of the American army in France. He said the department was necessary owing to the rapid expansion of the American forces. It would co-operate in aiding the American army, harmonize divergent points of view in an endeavor to obviate all misunderstandings, and be an active agent for helping to realize in France the needs and policies of the Americans.

BRITISH LOSSES, 17,976.

Of the Week's Total 3,512 Were Killed or Died of Wounds.

LONDON, Dec. 20.—British casualties reported in the week ended Tuesday totalled 17,976 officers, and men, as follows:

Officers killed or died of wounds, 231; men, 3,181.

Officers wounded or missing, 1,020; men, 13,425.

DANGER TO ITALY IN ASOLONE'S LOSS

German Guns Now Have Range Beyond Bassano, on the Venetian Plains.

THRUST WITH 17 DIVISIONS

Eager to Break from Mountains for Holidays—Latest Attacks Repulsed.

ITALIAN HEADQUARTERS IN NORTHERN ITALY, Dec. 19, (Associated Press.)—The situation in the northern fighting zone has assumed a more serious aspect with the enemy's occupation of Monte Asolone, whence there is a stretch of hills between him and the level plain. Monte Asolone is the last of the heights in that section with an altitude of more than 4,000 feet, the remaining ones being good-sized hills, 2,000 and 3,000 feet high and snowless except during a severe Winter. This remaining stretch of hills is about seven miles across, with Bassano four miles further on.

The enemy's heavy guns already have the range beyond Bassano, which lies on the Venetian plain, near the entrance to the Brenta Valley, and while the city itself has not yet been shelled, occasional shells have fallen in the outskirts and some have passed over the city to the suburbs beyond.

The reports show that the enemy is employing seventeen divisions' in his operations between the Brenta and Piave Rivers. Of these, six are certainly, and nine probably, German. Deserters who come in say that the enemy troops declare they will be in the plain by the holidays, as they are strong in their desire to get down from the mountain heights before the hardships of Winter set in.

Five different attempts to cross the Old Piave near its mouth indicate that the enemy is adopting the plan of striking the two extremities of the line with the purpose of bending one or the other back on the centre.

The drive to Monte Asolone takes the enemy line some distance south of the Italian and allied positions on the Upper Piave. The exact positions of the British and French forces cannot be stated, but, generally speaking, they are not at the etremities, and it appears to be part of the enemy's cunning to strike at the extremities where the Italians are holding single-handed.

The place where the enemy gained a foothold on the west bank of the Old Piave, and was driven back to the water's edge, is the nearest point that has approached to Venice, but this is not regarded as a serious menace to the city, as the remaining stretch is a marsh of lagoons, and the occupied point is within range of the warships off the mouth of the river.

ROME, Dec. 20.—Complete repulse of yesterday's attack by the Austro-German forces which, was delivered on the Tasson-Col del Orso front, between the Brenta and the Piave, was announced by the War Office today. The enemy suffered heavy losses. New attempts by the enemy to cross the Vecchia Piave were frustrated.

The text of the statement follows:

Between the Brenta and the Piave, after artillery preparation lasting for a long time, the enemy attacked yesterday afternoon on Monte Tasson-Col del Orso, but was completely driven back, suffering severe losses. A detachment which later attempted to storm Hill 1601 of Monte Solarolo was promptly repulsed by our fire.

In the Concel Valley the enemy, employing much artillery, attacked a redoubt but did not succeed in occupying it. On the Asiago Plateau there have been frequent duels and greater artillery activity. At Sasco Rosso, on the left of the Frenzieis Valley, an attack against one of our advanced posts was repulsed and a few prisoners captured.

At Vecchia Piave and south of Gradenigo the local activity was very intense. Several new hostile attempts to cross the river were frustrated. At Quattro Case, the bridgehead of Cavazuccherina, there were brisk encounters between advanced posts. At Cortellazzo the enemy attacked in force our bridgehead, but our gallant troops drove him back and made 35 prisoners.

BERLIN, Dec. 20, (via London.)—The supplementary report from General Headquarters tonight says:

Repeated Italian attacks against Monte Asolone and newly captured positions adjoining, to the west and east, failed.

The day report was as follows:

Italian Front—Repeated Italian counterattacks against our newly won positions on Monte Pertica were repulsed. Between Tomba Ridge and the Piave, on both sides of Montello, there were lively artillery duels.

Between the Brenta and Piave since Dec. 11 we took prisoners 270 Italian officers and 8,120 men.

CALLS ON ITALIANS FOR MORE SACRIFICES

All Property, Individual and National, Must Be Devoted to War, Nitti Says.

ROME, Dec. 19.—"All the property we possess individually and nationally must be consecrated to the war," declared Minister of the Treasury Nitti in making his annual statement to the Chamber of Deputies today. "The people must be convinced of this solemn fact. They must also economize, must get along with the least possible, must subscribe to the war loans, and must understand that whoever refuses credit to the Government will, among other things, automatically increase the amount of paper money, increase the cost of living, and decrease the value of Italy's money abroad.

"The great faith that Italy's people have in her future is shown by the fact that the savings deposits have increased 1,600,000,000 lire during the last year and that there is also plenty of capital available for private industry. It is true that during October there was panic, but it was largely limited to the bank depositors in the districts near the invaded territories.

"We are now enduring trying hours, and others are coming, but they will be met with the spirit of sacrifice."

The estimates for 1917-1918 show an increase of eight and a third billion lire above the normal Government expenses of 3,000,000,000 lire, with an income of 4,750,000,000 lire.

The Minister said that Italy had spent from November, 1915, to October, 1917, 15,750,000,000 lire, of which the sum of 8,500,000,000 lire was obtained by various loans and 6,250,000,000 by extraordinary means.

Although the nation's income has been reduced through the lack of the money formerly spent by tourists, the reduction of remittances from the savings of emigrants and in receipts from exports, while there has been a constant drain upon the Treasury for war purchases in the United States and elsewhere, the country's metallic reserve is larger now than during the period of Italy's neutrality. The reserve now stands at 1,540,000,000 lire, an increase of 85,000,000.

Signor Nitti pointed out that the favorable exchange situation enjoyed by neutral countries, such as Holland and Sweden did not indicate a favorable economic situation for them, but was due to the precarious political situation and the enormous increase in the cost of living.

Austrian Lower House Adopts Peace Resolution

AMSTERDAM, Dec. 20.—A dispatch received here from Vienna says the Unterhaus has adopted by a small majority a resolution introduced by the Czechs and South Slavs in favor of a general peace on the basis of no annexations or indemnities and for using Russia's good offices to convey such a proposal to the Entente Governments.

DENMARK REJOICES AT PROMISE OF AID

Announcement That America Will Send Supplies Brings Praise from the Press.

Special Cable to THE NEW YORK TIMES.

COPENHAGEN, Dec. 20.—The following official communiqué is published here:

"According to telegraphic information from the Danish Legation at Washington the American Government, in proof of the friendly feelings of the American people to the Danish people, and, especially as an expression of its best wishes for Christmas, has offered to ship two boats loaded with the most necessary articles to Denmark as soon as possible. The Danish Foreign Office charged the Danish Minister at Washington to express the gratitude of the Danish people toward the American Government for such benevolence."

The Politiken's evening edition today says: "This communication will attract great notice and cause joy in all Denmark, being an impulsive expression of the warm feeling ever existing between the great American republic and little Denmark that has given the United States some of its best citizens. This Christmas gift contains political momentum of invaluable importance. When the Government at Washington is disposed to offer to the Danish Government those ships loaded with precious merchandise it is not only proof of friendship and cordiality but recognition and admission of actual need in Denmark."

"We never doubted that the American Government, after having obtained knowledge of our true situation and not misguided by erroneous conclusions from the fantastic statistics of Jean Herbete and The Morning Post, would arrive at the only reasonable conclusion that the Danish people ought to receive indispensable merchandise to such an extent as the United States could do without. This Christmas gift, which we will pay for, of course, at reasonable current prices, is to be regarded as a compliment paid to our Government. All over the country this American Christmas greeting will be understood, not only as testimony of good-will and intelligence, but also as a New Year's greeting, showing that the commercial relations that for so long a time had been suspended between the two countries, of no avail to anybody, have been re-established."

Similar optimism are expressed in other leading papers.

EVICT STARVING CHILDREN.

Austrians Send 576 Suffering Infants to Switzerland.

GENEVA, Switzerland, Dec. 18, (Delayed.)—Living proofs of the terrible economic conditions in Austria were furnished yesterday by the arrival at Buchs, on the frontier, of 576 pale and suffering children between the ages of seven and nine. They are from Vienna and other Austrian towns.

The children had not tasted milk for months. They had received bad bread in insufficient amounts, stomach diseases resulting. Their clothing was most scanty, and there was no fuel in their homes.

They will be distributed among various places in Switzerland until their health is restored.

Czech Army to Fight with Allies.

PARIS, Dec. 20.—A decree authorizing the formation of a Czech-Slovak army in France appears in the official journal today. It will be attached to the French Army, which is daily being swelled by the arrival of recruits from America. The force will be placed under the political control of Nationals of the Czech-Slovak countries.

RUSSIANS TOLD OF PEACE MOVE

Continued from Page One.

the Russians have sent thence representatives of their Foreign, Marine, and Finance Departments.

RUMANIANS JOIN UKRAINIANS.

Battle in Southwest Near—Kerensky Said to Be Moving on Moscow.

LONDON, Friday, Dec. 21.—The Rumanians on the Southwestern Russian front have joined the Ukrainians, and Lieut. Gen. D. G. Stcherbatcheff, Commander of the Russian forces in Rumania, has been appointed Commander in Chief of the whole Ukraisian front, according to a report received in Petrograd and transmitted by the Exchange Telegraph Company.

The Bolshevist and Ukrainian troops are reported to be advancing on each other, being three versts apart.

The Rada, governing body of the Ukraine, has, according to Petrograd advices, sent a negative answer to the ultimatum of the Bolshevist Government, which demanded that within forty-eight hours a decision be made whether the Ukraine would cease to assist General Kaledine by sending troops to him while forbidding passage to Bolshevist Government troops, and also whether it would stop disarming troops in the Ukraine. In case of refusal the Rada was to be considered at war with the Congress of Workmen's and Soldiers' Delegates.

The Rada, in its reply, suggests that a conflict can be avoided on certain conditions. These include non-interference with the affairs of the Ukraine republic or the administration of the Ukraine front and recognition of the right of Ukraine to share in peace negotiations. It further suggests that Ukraine is entitled to representation to the extent of one-third in the Federative Government.

The commissioners, in reply to these suggestions, express their readiness to adjust differences amicably, but emphasize the point that the real issue is the Rada's support of the Kaledine counter-revolution, and say that an understanding is possible only on condition of the immediate abandonment of Kaledine.

The ultimatum was accompanied by a proclamation recognizing without conditions or restrictions the right of Ukraine to separate from Russia and form its own Republican Government.

There has been no confirmation of the report that Kerensky is in the vicinity of Petrograd with an army. A dispatch to the Exchange Telegraph Company from Haparanda now locates the former Premier marching against Moscow while the Grand Duke Nicholas is said in the same dispatch to have gathered a great army of Royalists in the Caucasus. However this may be, dispatches indicate that the struggle between the Cossacks and the Maximalists in Southern Russia is increasing in severity. The correspondent at Petrograd of Reuter's Limited says the flame of civil war is spreading northward along the Volga River from Astrakhan to Samara.

The Maximalists hold Astrakhan, from which place the Cossacks were reported on Monday to be twenty versts distant. Fighting probably has now begun. The Maximalists are said to have many machine guns, but are almost without cannon. The Cossacks are reported to be equipped with light field guns.

An extraordinary state of affairs is depicted at Tsaritsyn, in the Province of Samara, where neither the Maximalists nor the Cossacks have gained the mastery, both being beaten by the forces of Heliodorus, Abbot of Tsaritsyn, and known as "Iliadore, the mad Monk," who advanced against them singing, "Save, Lord, Thy People."

Orenburg Cossacks, commanded by General Dutoff, are advancing against Samara, the Maximalist garrisons en route being dispersed. They have occupied Tcheliabinsk, a junction of the Trans-Siberian Railroad, which they began to invest two weeks ago. Cossacks have occupied all the eastern part of the Province of Voronezh, in South Central Russia.

Fighting continues at Odessa, where Ukrainian troops, who refused to allow the passage of reinforcements sent against the Don Cossacks, hold the arsenal and the telegraph and telephone stations. The Municipal Theatre repeatedly changed hands before finally remaining in the possession of the Ukrainians. The Bolshevist leader was killed. The Maximalists hold the port, which the Ukrainians shelled with heavy and field artillery in response to a bombardment of the town by naval guns. The crews of the naval units are divided between the two factions.

Ukrainians are disarming and removing the Maximalist troops in the Province of Kiev and at Konotop, about 100 miles east of Tchernigov.

The Bolshevist newspaper in Petrograd are complaining that the presence of the Allies' military missions in the Ukraine is encouraging General Kaledine. Answering this complaint on behalf of the American Military Mission, of which he is chief, Lieut. Col. W. V. Judson says that all American officers are in Petrograd.

BLACK SEA FLEET PUZZLED.

Doesn't Know Whether to Obey Bolshevist or Cossack Government.

Special Cable to THE NEW YORK TIMES.

PETROGRAD, Dec. 19.—Although the Petrograd bourgeoise is filled with forebodings of imminent catastrophe, the

FAVORS TRADE BAN TO AWE GERMANY

J. A. Spender of Westminster Gazette Thinks Such a Threat Would Be Powerful Weapon.

CITES PRESIDENT'S VIEWS

But Advises Pledge of Full Intercourse Whenever Germans Renounce Militarism.

Special Cable to THE NEW YORK TIMES.

LONDON, Dec. 20.—President Wilson's reference in his address to Congress to the hypothesis that it might be impossible to admit Germany, under certain untoward circumstances, to free economic intercourse with other members of the League of Nations, has been receiving serious consideration here.

The question of adding economic instruments to the other weapons with which the war is being waged against German has been ably debated in the press for some time past by J. A. Spender, the editor of The Westminster Gazette, who is an authoritative exponent of liberal opinion which, hating war and detesting militarism as the arch enemy of democracy and progress, still recognizes that there is nothing for it but to fight on for a satisfactory peace. In an interview with THE NEW YORK TIMES correspondent Mr. Spender indicated that developments along this line were impending.

"I hope you noticed," said he, "that Lloyd George said the Government was in full agreement with President Wilson's recent speech to Congress. That is a most important thing, and I believe that the economic weapon can be used to assist materially in gaining our common ends. If we consider the position of the Allies with regard to the raw materials of the world and control of ocean ports, we shall realize how great a pressure we can bring on Germany by a threat to refuse to admit her to free economic intercourse. But this threat must be accompanied by the understanding that if she will conform to our wishes and give up her militaristic policy we shall receive her again in economic relations. If we did not do that our threat would be of no avail. She might reasonably argue that she would be excluded whatever happened and that therefore it did not matter what she did. If the economic weapon is to be of any value whatever it must therefore be conditioned."

Mr. Spender's attitude is influenced by the possibilities he forsees in the collapse of Russia.

Russia a Thorn to Peace.

"There cannot help being danger of a peace being proposed," he said, "on a basis of compensation to Germany at the expense of Russia for what she restores to the Allies in the west. In that I believe would lie the germ of certain war in the future. Supposing Germany had not definitely abandoned her militaristic policy, how could Russia be satisfied permanently with being condemned to the use of ports frozen in for more than half the year and to the permanent loss of certain provinces? Sooner or later a military leader would be sure to arise in Russia, and his attempts to regain his country's position would plunge Europe once more into war. That fear would continually be before the whole of Europe, and it would drive the nations once more to the old race of armaments, which would absorb more than ever of the lives of the nations in the struggle of each to get ahead of its neighbor."

Disarmament, Mr. Spender considers, is absolutely essential if the civilized world is to be saved from this horrible nightmare, and this brings him again to the ideas of President Wilson.

"If we are to have disarmament, President Wilson's major premise is absolutely correct," he said. "We must in one way or another bring about a change of system in Germany. There must be an alteration in the entire spirit and ideals of the people and the ministers before we can begin to discuss the details of a settlement. For example, there is the question of the German colonies. We have captured them all, and unless there is the definite change of which I have spoken their return to Germany would be fraught with danger to us. Take German East Africa for instance—we did not want it, as we had quite enough territory of our own in that region to develop, but think how it could be used as a submarine or cruiser and destroyer base and of an army that might be trained from its native population. Supposing there is no real change in the German spirit, we should in returning this territory be arming the enemy with a most dangerous weapon to use against ourselves. If there were real disarmament this danger at all events might be written off.

Must Fight On.

So, Mr. Spender sees nothing to do but to fight on until there is a change of heart in Germany, and it is because he believes this may be aided by other means than simple fighting that he favors the use of the economic arm. He would have a clear and definite statement of the Allies' war aims prepared, and would have it made perfectly plain to such Germans as would listen that the Allies are determined to use the whole of their economic power against them, so long as they prevent the rest of the world living in peace and security. But he would always let them understand that this pressure would be relaxed just as soon as they themselves consented to abandon their militaristic dreams and actions.

SEES ERA OF HARDSHIP IN STORE FOR GERMANY

Prof. Koch Predicts High Prices for Raw Materials and Use of Food Cards After War.

Special Cable to THE NEW YORK TIMES.

THE HAGUE, Dec. 20.—Professor Paul Koch publishes a warning in the Dusseldorfer General Anzeiger in reply to Sir Edward Carson's statement regarding Germany's urgent need of raw materials after the war, and also warns against the idea that Germany's reprovisioning of raw materials should be included in the peace terms, arguing that such an agreement would simply give Germany's enemies "an additional opportunity of cheating us."

"We must adopt the attitude," he says, "that our interior economic life is so strong that we can begin the work of reconstruction without artificial help. We must assume that extensive foreign trade, in spite everything, is only the means to an end, and not necessarily a sign of flourishing economic conditions."

This statement published by an industrial organ is an amazing contradiction of the arguments hitherto used. Undoubtedly the Germans are beginning to feel that the price the Allies will exhort for the raw materials necessary to Germany's foreign trade will be too exorbitant. Koch argues that the cotton and weaving trades will of necessity be restricted, and he admits that the business of importing raw cotton from overseas and sending it back spun may have to be abolished owing to the fact that other countries will have introduced spindles during the war.

The paper argues that if the British colonies refuse to supply Germany with wool, it can be obtained from Argentina; that jute can be replaced by nettle fibres, and that Brazil will not refuse to sell Germany coffee and rubber. Professor Koch also says that before the war nearly one-fifth of Germany's export consisted of foodstuffs, and that it will be necessary to retain the meat, fat, and bread cards even after the war, and adhere to the hard war-time régime. He says further that Spain will supply the ores necessary to Germany's industries. The paper points out that Germany may be obliged to pay in gold for her imports for a short time, but that the mark-rate soon will recover. It concludes that the Germans must submit to still further privations so that Germany may recover without having to make too many concessions in return for raw materials.

SPAIN IN TRAFFIC CRISIS.

Railroads Disorganized, Madrid Merchants Threaten to Close.

MADRID, Tuesday, Dec. 18, (delayed,)—The Mercantile and Industrial Union, representing the country's commercial interests, held a meeting today, and after a discussion of the imperfection and disorganization of the national transportation system decided to make an energetic protest to King Alfonso.

In line with this decision a message was sent to the King pointing out the difficulties of the situation and informing him that all shops in Madrid and in the greater part of the province would close, the merchants represented at the meeting having decided to sell out their present stocks and not to make any further purchases until a solution of the difficulties was reached.

Give him a box of Interwoven Socks they're sure to please

A dollar apiece puts a Red Cross button in the Christmas stocking of every member of your family.

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More juice, richer juice, finer flavor than any other Grapefruit in the world. Ask for

Tropiko GRAPEFRUIT

"Juiciest Fruit in the World"

Be sure name "Tropiko" is on each wrapper.

Gala Gifts! CRAVATS 55c to $5.00

THE premiership of this shop in *Men's Neckwear* is an oft-told tale, which needs no re-telling. This Christmas Cravat Collection merely corroborates certainty.

55c and **65c** for *Superior Scarfs* with extra originality to the patterns and extra liberality to the shapes. Christmas Boxing, of course.

$1 for *Superfine Scarfs* in prismatic and kaleidoscopic colorings; a gleaming galaxy; silken sunshine.

$1.50 to **$5** for *Superb Scarfs* in silks from our Allies in War and Weaving—England, France and Italy, not forgetting spunky little Switzerland and our own 'Lil Ole United States.

JOHN DAVID
STEIN-BLOCH SMART CLOTHES
Broadway at 32nd Street

Brentano's NEW YORK 5th Ave at 27th St
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Smoky Fireplaces Made to Draw

Also expert services on general chimney work, heating and ventilating. No payment accepted unless successful.

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This is what Col. H. Burgess, U.S.A. writes from France about the

Doughboy Army Shoe

$11.50

The pair of Doughboy Shoes which I began to wear early in July have proved to be entirely satisfactory. They have been comfortable from the first time worn, and are standing up well under rather hard service. I consider the Doughboy the best field shoe I have ever tried.

Very truly,
(signed) H. BURGESS
Colonel of Engineers, U. S. Army

ENOUGH SAID!

Made by the Field Service Shoe Co.
Invented by Major Harold D. Corbusier

New York Headquarters for the Doughboy

Men's Shoe Shop—2 West 38th Street
A Separate Shop on Street Level

Franklin Simon & Co.
FIFTH AVENUE

F. R. TRIPLER & Co.

A Man's Shop
Practical Gifts That Are Sure to Please

GLOVES

Dent's: Tan Cape $2.00 to $3.50; Mocha Grey and Tan $3.00 to $3.75
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Fownes': Army Gloves $3.50 to $5.00; Wool Knit Grey and Heather $1.00 to $2.50

Comfort for Every Hand
Each Pair in a Gift Box
Gift Certificates Permit Personal Selection
42ND STREET AT MADISON AVENUE

Cancel War Contract for Russia.

MADISON, Ill., Dec. 20.—More than 800 mechanics are idle here today as the result of the cancellation of a contract for 6,500 steel cars for the Russian Government being filled by a local foundry company. The cars were to have been shipped to Russia for use in carrying munitions and supplies to the army.

AUSTIN Standard Buildings are a commodity on the market, not a possibility awaiting the attention of architects, contractors and material men.

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To insure the proper adjustment of skates to "Anniped" Skating Shoes, we have in this department a carefully selected stock of skates for Young Men, Young Ladies, Boys and Girls.

Of necessity, the skates we sell match the high quality in shoes for which the name "Anniped" stands.

DE PINNA
5th Avenue at 50th Street

Announcement

SOUTHERN RAILWAY COMPANY

Necessities of the Government in the movement of troops and supplies for the coduct of the war have compelled a curtailment of passenger train service throughout the country, and has particularly affected those lines upon which military camps are located.

Substantial reduction has been made by lines east of Washington in through sleeping car service operated in connection with the Southern Railway and is now confined to the New York-New Orleans and New York-Birmingham cars on No. 35, and the New York-Memphis and New York-Nashville cars on No. 25.

Sleeping car service will be operated locally from Washington on the following Southern Railway trains:

No. 37, Atlanta Section, leaving Washington 10:00 P. M. Sleeping cars to Atlanta.

No. 37, New Orleans Section, leaving Washington 10:45 P. M. Sleeping cars to New Orleans.

No. 35, leaving Washington 8:45 A. M. Sleeping cars to New Orleans and Birmingham. Coaches.

No. 29, Birmingham Special, leaving Washington 5:05 P. M. Sleeping cars to Birmingham. Effective Sunday, December 23rd, No. 29 will leave Washington at 4:15 P. M. Coaches are handled on No. 29.

No. 31, leaving Washington 7:00 P. M. Sleeping cars to Augusta, Ga., Aiken, S. C., and Asheville, N. C. Coaches.

No. 41, leaving Washington 9:45 P. M. Sleeping cars to Chattanooga, Vicksburg and New Orleans. Coaches.

No. 25, leaving Washington 4:25 A. M. Sleeping cars to Memphis and Nashville. Coaches.

Delays contribute difficulties and must, so far as humanly possible, be avoided.

Therefore, the trains enumerated above, with the exception of No. 35 and No. 25, which handle through sleeping cars, will not be held at Washington for connections. They will depart on time scheduled and be limited to their present capacity.

Parties travelling from points east of Washington to points south, in connection with any of these trains, are urged to regulate their movements into Washington so as to insure connection and to satisfy themselves, beforehand, that accommodations south of Washington will be available.

G. R. PETTIT
District Passenger Agent
264 Fifth Ave.

SCOTCH WOOL SOCKS

Medium Weight in Gray, White, Oxford, Heathers, Brown, Green & Black. $1.25 Pair

Heavy Weight in White, Heathers, Brown, Gray, Black, Green and White with colored Clocks $1.50 Pair

Scotch Golf Hose, Fancy turnover tops, $3.50 Pair

Tennis, Golf and Sport Equipment.

Stewart Sporting Sales Co., 425 FIFTH AVE., at 38th St.

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I MAKE PIPES of GENUINE IMPORTED BRIAR ROOT WITHOUT PAINT or VARNISH THAT NEED NO BREAKING IN

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BETTER MEALS FOR LESS MONEY

"THE BEST of these new era cook books, and we have tried them all."—*Chicago Daily News.*

All Booksellers. 4th Printing. $1.35.

PROFITS TAX RULE AFFECTS SECURITIES

Permission to Make Deductions for Depreciation Is Granted.

WALL STREET SURPRISED

Wants It Extended Now from "Dealers" to Other Holders—Important Ruling on Partnership Returns.

Special to The New York Times.

WASHINGTON, Dec. 20.—Five important regulations pertaining to the Administration of the excess profits title of the War Revenue act were issued by the Commissioner of Internal Revenue today with the approval of Secretary McAdoo. These, with two regulations previously issued, are based upon the recommendation of the excess profits advisers and comprise all important decisions on the excess profit law thus far issued. Others are expected to follow at an early date.

The regulation which excited the greatest interest was the one permitting "dealers in securities" to make deductions for depreciation in the market value of securities unsold. The same ruling authorizes similar deductions by manufacturers and merchants in the case of raw materials in the process of manufacture or unsold merchandise. The text of this regulation follows:

"No. 1. For purposes of income and excess profits tax returns inventories of merchandise, &c., and of securities will be subject to the following rules:

"A—Inventories of surplus raw material work in process of production and unsold merchandise, must be taken either (A) at cost, or (B) at cost or market price, whichever is lower, provided that the method adopted must be adhered to in subsequent years unless another be authorized by the Commissioner of Internal Revenue.

"B—A dealer in securities who in his books of account regularly inventories unsold securities in either (A) at cost, or (B) at cost or market price, whichever is lower, may for purposes of income and excess profits taxes make his return on the basis upon which his accounts are kept, provided, that description of the method employed shall be included in or attached to the return, that the method be adhered to in subsequent years, unless another be authorized by the Commissioner of Internal Revenue.

"C—Gain or loss resulting from the sale or disposition of assets, 'inventories,' as above, must be computed as the difference between the inventory value and the price or value at which sold or disposed of.

"No. 2. In all other cases inventories must be taken at cost or at value as of March 1, 1913, as the case may be."

One of the new regulations authorizes a partnership in computing its net income for the purpose of the excess profits tax to deduct as an expense reasonable salaries or compensation paid to individual partners for personal services actually rendered during the taxable year, if the payments are made in accordance with prior agreements and are properly recorded on the books of the partnership.

"With respect to any period prior to March 1, 1913, where no previous agreement has been made as to salaries or compensation, a similar deduction will be allowed for services actually rendered. In the case of a foreign partnership the deduction shall be limited to trade or business carried on in the United States.

"An individual carrying on a trade or business having an invested capital may designate a reasonable amount as salary or compensation for personal service actually rendered by him in the conduct of such trade or business.

A partner in his individual capacity will not be considered as engaged in trade or business with respect to his share in the profits of the partnership, and consequently will not be subject to excess profits tax thereon. He is, however, subject to the excess profits tax, if any, at the 8 per cent. rate under Section 300 with respect to any salary or compensation from the partnership for personal services, (including any amounts allowed to the partnership as a deduction for the period prior to March 1, 1913.)

"In computing net income for purposes of the excess profits tax, a partnership will be allowed to deduct amounts paid during the year to an individual partner as interest upon any bona fide loan, but no deduction for so-called interest upon capital will be recognized.

"For the purposes of the excess profits tax, a return of information with respect to the invested capital and net income for the pre-war period will not be required of a corporation, partnership, or individual in the following cases:

"If the taxpayer accepts the minimum percentage, viz., 7 per cent., as the percentage to be used in computing the deduction under Section 208, or

"If the trade or business is taxable only at the 8 per cent. rate under Section 200."

The announcement from Washington that the Commissioner of Internal Revenue had issued a ruling permitting "dealers in securities" to make deductions for depreciation in the value of securities in making their income and excess profits tax returns, surprised Wall Street, for while such a ruling has repeatedly been urged by investment bankers and others, it had hardly been expected that the suggestion would receive favorable consideration. No sooner was the news received, however, than there were demands that the Commissioner go a step further and make the regulation applicable to banks, insurance companies, corporations, and individuals who have investments in securities. It was said last night by persons in close touch with Washington that the prospects of having the ruling extended further were encouraging.

In the absence of the new ruling, holders of securities, be they individuals or dealers, had to sell their stocks and bonds and actually incur a loss in order to make the deduction from the tax returns. If the security held had depreciated in market value and the holder had not liquidated, he had no right to make any deduction. With the view of placing themselves in a position where they could make the deduction, a number of bond dealers and individuals have been liquidating their holdings, and the recent decline in the bond market has been ascribed in part to this sort of selling.

It was pointed out yesterday that the ruling being limited to "dealers in securities" furnished relief only to bond houses and some banks which transact a bond business, and that it was unfair to banks, insurance companies, and corporations which purchased securities for investment. In some banking circles it was urged that individuals who were "investors" or "speculators" ought also to have the same privilege of making a deduction as "dealers."

According to Commissioner Roper's ruling, dealers in securities have the option of listing in their income tax returns the unsold securities either at cost or market value, whichever is lower, provided that the method employed is adhered to in subsequent years, unless otherwise authorized by the Commissioner. Under the plan, an "inventory" loss incurred this year must be adjusted with the "inventory" gain of the next or succeeding years.

The ruling applies the same principle to merchants and manufacturers who have surpluses of raw materials in the process of production or unsold merchandise.

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CHARGE PACKERS WITH REBATE PLOT

Continued from Page One.

blocks of bonds or cash, or in dividends."

Heney also endeavored to draw from witnesses that there was no real danger of the packers leaving Chicago. Thayer said he feared they would move. He admitted, however, that he knew nothing of the amount or their investments in Chicago or the cost of moving elsewhere.

"How much will you pay us?" was declared in one letter to be the predominant question every time the packers and stockyards owners came to a renewal of leases. At one time, the letter said, renewal had cost the Junction Railways Company $3,000,000 in bonds. In 1891, when the packers were threatening to move to Gary, Ind., the Junction Railways Company gave Morris, Swift, and Armour, Mr. Heney said, $750,000 in stock, besides other inducements, to sign a fifteen-year contract.

"Expiration in 1906 led to a resumption of negotiations, concluded in 1910, when a test case to decide whether or not the Terminal Railway was subject to the Interstate Commerce Commission was taken to the Commerce Court."

Mr. Heney said he would endeavor to show that, anticipating an adverse decision, Prince devised the scheme of forming the new Stock Yards Company to legalize the packers' rebates and hide their control of the yards.

Holders of the common stock of the Junction Railways were asked to surrender their stock to the new company and receive therefor a guarantee of 5 per cent. dividends, or $200 in bonds for each $100 in stock, the bonds bearing 5 per cent. interest and the return being 10 per cent. Up to that time the Junction Railways Company had paid 8 per cent. regularly and had more than $3,000,000 surplus on a common stock of $6,500,000. Asked if they considered the transfer fair, both Hart and Thayer said they did, considering the likelihood of loss, which might be sustained if the packers should move.

The original plan, according to Mr. Heney, was to give $4,400,000 of the stock yards company stock to Armour and Morris, but the ownership of this stock remains to be established.

Pegram said he was trustee for 79,990 of the 80,000 shares of stock. He never got any dividends, however, and believed that the majority of the stock, 64,000 shares, was held by Mr. and Mrs. Prince. Something more than 15,000 shares has been split up by him at Prince's orders and was owned "out West," he believed in Chicago. Tracing the ownership of this block of stock will be a task for subsequent hearings.

Control of the Junction Railways stock was not obtained without difficulty. Many stockholders protested that a "melon" was to be cut. Heney announced today that he proposed to show that the $3,000,000 surplus was paid out in dividends after the new company had gained control of the old concern which accumulated the money.

He also declared the commission was in possession of a letter from Prince to Armour suggesting that when they had sufficient stock they could obtain the remainder by depressing the market through curtailing Junction's earnings. All of the stock was obtained except three shares, though the new corporation had to pay $50,000 for one block of fifty shares and $300 a share for another small lot. All earnings of the New Jersey Company over the guaranteed dividend now go to the Chicago Stock Yards Company.

The Kansas City stockyards was the only other cattle market brought into the testimony today. Thayer, who is President of the Kansas City Stockyards Company, said he owned less than 100 shares of stock, but appeared as the owner of more than 6,200 shares, which he had indorsed to Morris & Co.

Mr. Heney said the packers controlled every stockyard in the country, but had concealed the ownership by stock transfers. The method used by the Chicago Stock Yards Company, he said, was share warrants, payable to bearer, declared to be a unique feature seldom seen in American finance. Demands by the commission for the names of the real owners evoked only evasive replies, it was said.

SPOOR DENIES CHARGES.

Asserts Packers Are Not Interested in Stock Yard Railways.

CHICAGO, Dec. 20.—John A. Spoor, Chairman of the Board of Directors of the Union Stock Yard and Transit Company and of the Chicago Junction Railway, said today:

"If the reports correctly state the evidence which was given before the Federal Trade Commission today, it states something of which I am ignorant. Neither Mr. Armour nor any other packer has any stock in the Union Stock Yard and Transit Company of Chicago, or in the Chicago Junction Railway Company, nor are they in any way concerned in the management.

"As has been known for years, the stock in the two local companies is controlled by a New Jersey holding company. I am a Director of that company, and neither Mr. Armour nor any of the packers has any representatives on the Board of Control. Neither do they own or control its capital stock.

"If they are members of any syndicate such as has been described in the press reports, I have no knowledge of it. They certainly do not control, interfere with, or manage in any way whatsoever the policies of the two companies of which I am the head."

J. Ogden Armour and heads of other Stock Yards packing companies declined tonight to comment upon the proceedings before the Federal Trade Commission.

A. G. Leonard, President of the Union Stock Yards & Transit Company, denied that the Stock Yards here are owned by the packers.

ADVERTISEMENT.

A Million Dollar Deficit

imperils the Free Work of the 45 United Hospitals—due to rise in cost, extra war service and diversion of usual gifts.

And yet they are asked daily to rush to 100 ambulance calls, care for 7,000 bed patients and treat 5,000 dispensary cases.

Please rush your contribution to Albert H. Wiggin, Treas., 57 Broadway, or Mrs. James Speyer, 1058 Fifth Ave.

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Robert Olyphant, President.

The Greatest of all War Books

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By Henri Barbusse (Le Feu)

Over 200,000 copies of the French edition already sold.

A MARVELOUS TRANSLATION

$1.50 Net. *Postage Extra. All Bookstores*

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Quickest and Cheapest Route

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Fare on Bus, 10 cents each way.

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No Scarcity of Victrolas at Gimbels

On Easy Terms

There is a scarcity again this year of the popular styles in Victrolas—but not at GIMBELS—as we predicted. Months of foresight have placed in our salons what is undoubtedly the best assortment in New York.

Every New Victrola Record

Complete record stocks, with all new records in the Victrola Catalog at your finger-tips.

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Deliveries in time for Christmas use are assured. Buy now for later delivery if you wish.

Convenience in selection, convenience in deliveries, convenience in attention and convenience in making payments.

Gimbel Easy Terms

Style	Price	Amount of Records Allowed	Down Payment	Monthly Payment
IV	20.00	5.00	5.00	5.00
VI	30.00	5.00	5.00	5.00
IX	57.50	5.00	5.00	5.00
X	85.00	5.00	5.00	5.00
XI	110.00	5.00	5.00	5.00
XIV	165.00	7.50	7.50	7.50
XVI	215.00	10.00	10.00	10.00
XVII	265.00	12.50	12.50	12.50

The above terms embrace also Special Combination Offers on Styles IV, VI and IX; that is, a Cabinet to fit the foregoing styles with $5.00 worth of records on the same terms of $5.00 down and $5.00 a month.

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Established 1879

Sales Which Will Interest Friday's Christmas Shoppers

Women's Street Gloves at $1.75 a Pair

Guaranteed Washable

LIGHT weight, glace kid gloves, one clasp style, with two-toned embroidery backs.

Colors, pearl white, sand, Newport, tan.
Regular Grade $2.00 to $2.25

Imported Woolen Gloves—A Sale

SCOTCH Wool Gloves. Everyone knows something about the scarcity, particularly of Scotch yarns. Therefore, we feel ourselves most fortunate in securing the entire supply of gloves which one of Scotland's foremost makers had on hand. We offer them at extreme reductions.

At $1.15 a pair, children's Scotch gloves made of soft, warm, fine wool, in pure white, in choice shades of Oxford, navy, blue or brown. *Heretofore* $1.50.

At $1.65 a pair, women's Scotch gloves, in pure white, choice of heather, Oxford, navy, blue or brown. *Heretofore* $2.25.

Children's Sweaters—Undervalue

Fascinating Colors

THESE soft zephyr wool Shetland Sweaters, made in a slip-over style, are just the thing to give little girls or boys from 1 to 7 years of age.

There are light blues, corn, rose and white for little girls, and more conservative Nile green and heather mixtures for boys.

Sale Price, $1.95
Heretofore $2.75 and $3.75

No C. O. D. or 'phone orders accepted.

You Never Pay More at Best's

Gidding
PARIS 5TH AVE AT 46TH ST NEW YORK

Offer

UNUSUAL VALUES in PRACTICAL CHRISTMAS GIFTS

Suits Smart fur-trimmed effects, suitable for street and semi-dress.
Formerly to $150 ..... at $65 & $75

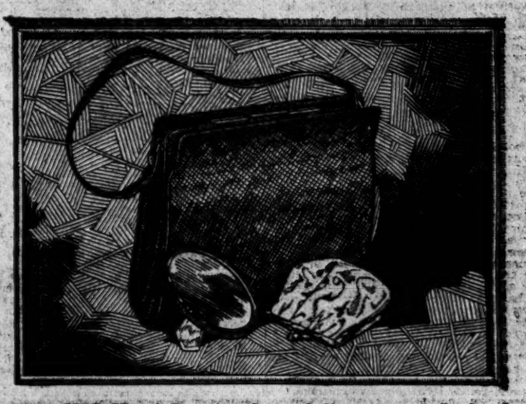
Coats Fashionable models developed in rich cloths and combined with fine furs.
Formerly to $95 ..... at $55

Wraps Of chiffon velvet, velveteen and satin, with deep collar, cuff and border trimmings of fashionable furs.
Formerly to $225 ..... at $85 & $110

Dresses For street and afternoon wear, also including DANCE FROCKS of taffeta, net and chiffon.
Formerly to $125 ..... at $45 & $65

Holiday Furs

Sets of Raccoon—Leopard—Fitch—Flying Squirrel—Skunk—Hudson Seal—Taupe, Black, Kit and Pointed Fox, especially suitable for *Christmas gifts* for the *Young Miss*—Formerly to $150 ..... at $35 to $95



THIS Hand Bag is of carefully selected Seal, of the small cross grain, in rich dull finish.

The frame is of steel, Seal covered—and opens wide. The well-designed hinges and catch are very strongly made.

The front and back extend above the frame covering, and form a pocket for use when the bag is closed. The mounting is of sterling silver. The catch is silver plated. The handle is of double thickness of Seal.

The lining is of the finest quality pure silk moire. One inside pocket holds a clear mirror. The other a double-frame change purse of silk.

This bag is worthy of bearing our trade-mark—which we have placed upon it.

Crouch & Fitzgerald
Makers of Fine Trunks and Hand Luggage Since 1839
TWO SHOPS—177 Broadway—14 West 40th Street

AMERICAN RED CROSS
CHRISTMAS MEMBERSHIP DRIVE

HONOR ROLL
To Be Added to Daily

100 Per Cent. Club
WATCH IT GROW

The employees of the following well known firms have enrolled in a body as members of the *American Red Cross* in the present *Christmas drive* for 15,000,000 members.

ACKER, MERRALL & CONDIT
ABERCROMBIE & FITCH
MARKS ARNHEIM
ARNOLD, CONSTABLE & CO.
A. B. ASHFORTH, INC.
AMERICAN BRAKE SHOE & FOUNDRY CO.
AMERICAN JERSEY CATTLE CLUB
AMERICAN LITHOGRAPH CO.
BLOOMINGDALE BROS.
BONWIT TELLER & CO.
BRILL BROS.
BROKAW BROS.
CAMMEYER
CHILDS RESTAURANTS
COLLIN ARMSTRONG, INC.
COHEN & LIPSCHITZ
MARK CROSS
EVENING MAIL
ERIE RAILROAD CO. (Employment & Safety Depts.)
EVENING TELEGRAM
FEDERAL MACARONI CO.
FRANKLIN SIMON & CO.
FUNK & WAGNALLS
THE GLOBE
C. G. GUNTHER'S SONS
JAMES A. HEARN & SON, INC.
HORNBLOWER & WEEKS
CHAS. A. KEENE
LIBERTY NATIONAL BANK
LORD & TAYLOR
LONG ISLAND R. R. (Accounting Dept.)
LUSTRE FIBRES, LTD.
MATHEWS CLOTHING STORES
JOSEPH P. McHUGH & SON
MAURICE MENDEL
JAMES McCREERY & CO.
McGIBBON & CO.
FRANK GAIR MACOMBER
MULTIGRAPH SALES CO.
NEW YORK HERALD
OPPENHEIM COLLINS & CO.
PICTORIAL REVIEW
FRANK PRESBREY CO.
PRINCE GEORGE HOTEL
A. SCHULTE CIGAR STORES
J. & J. SLATER
SPEAR & CO.
STEWART & CO.
ROBERT STILLSON CO.
STERLING ENGRAVING CO.
SURETY COUPON CO.
THE EVENING SUN
THE MORNING SUN
THE TRIBUNE PRESS
THE TRIBUNE
YOUNG HAT CO.
WALKER ENGRAVING CO.
WALWORTH MFG. CO.
WEBER & HEILBRONER'S
S. S. WHITE DENTAL MFG. CO.
THE WOLF CO.

Firms desiring to have their names added to this list should communicate by phone with Publicity Committee, Vanderbilt —1000. Red Cross Membership Drive, 244 Madison Avenue.

The Best Way to Spend a Dollar This Week Is to Join the Red Cross for 1918

Alexander's Shoe Sale

Worth-while savings and a choice of styles in practically every size.

Men's Shoes

At Sixth Ave. Store

Men's black calfskin lace, English and broad toe lasts; not all sizes... $3.85

Black calfskin and kidskin, full round toes or flat English lasts; some with double soles..... $4.85

Dark mahogany color calfskin, black calfskin and kidskin, lace; patent leather, button..... $5.85

At Fifth Ave. Store

Men's mahogany color Russia calf; British last; smart..... $6.85

Dark brown all Cordovan lace, heavy single soles; a clever style and splendid Winter shoes..... $8.45

Black or mahogany color calfskin, lace, wing tips, perforated vamps—the prevailing style for business..... $8.45

Women's Shoes and Slippers at Equally Attractive Prices.

Andrew Alexander
Sixth Avenue at 19th Street
548 Fifth Ave. at 45th Street

MILD WEATHER FAILS TO END COAL NEED

Fuel Administrators Admit a Slowing Up of Shipments to New York.

DOUBT SCHLEY'S ESTIMATE

Apartment House Owners Say Amount Is Overstated and Adopt Rules for Conservation.

The Fuel Administrators agreed that coal was coming to New York more slowly yesterday than on any day since the storm made the coal shortage acute. Reeve Schley, Manhattan Fuel Administrator, estimated that between 15,000 and 20,000 tons of coal had been moved by barges from the railroad terminals to Manhattan in the last twenty-four hours. He did not believe any of the railroads were holding up coal for the demurrage charges, and asserted that the delay was due to congestion at the terminals and the difficulty in getting coal to points where it could be distributed.

There is considerable uncertainty as to the amount of coal coming into New York and some of the coal dealers are disposed to question the estimates made by the Fuel Administration. It was reported yesterday that 3,000 cellar dealers might be forced to close shop because they could not obtain coal. Nicholas Selvaggi, counsel for the New York Federation of Retail Coal Dealers, said that the dealers might have to close up temporarily. He denied that the coal dealers were hoarding, and the Fuel Administration is inclined to believe this. Mr. Selvaggi said that the association contemplated forming a co-operative company and purchasing at least 60,000 tons direct from the operators.

Many owners and managers of apartment houses are also doubtful as to the amount of coal that is coming into the city. Indeed, some of them frankly say that the quantity has been overstated. There was a meeting of the representatives of apartment house owners and managers yesterday in the office of A. L. Mordecai & Son, 30 East Forty-second Street, at which it was stated that it was the consensus of opinion that the public had been encouraged by false reports of arriving coal and was not awake to the seriousness of the situation.

The representatives of about fifteen large realty firms were present, and the following set of conservation rules was adopted for the guidance of apartment house managers to be followed during the present emergency:

1. To bank all fires at 10 o'clock at night and not start them again until 6 o'clock in the morning.
2. To reduce the steam pressure to the minimum possible at 11 o'clock in the morning and not start high pressure again until 4:30 in the afternoon.
3. To stop the use of live steam for boiling clothes in the washtubs.
4. To do away with the use of steam for heating the laundry dryers and to endeavor to dry the clothes in the open air if possible.
5. To request all tenants to caution their laundresses and waitresses not to waste hot water.
6. To request tenants to turn off the steam in rooms when the windows are opened and not leave steam turned on in rooms that are not in use.
7. To request tenants immediately to report any dripping or leaking of hot water faucets.
8. To endeavor to have engineers instructed in proper firing of boilers.

"Notwithstanding the rosy reports in the daily papers," said Mr. Mordecai, "those present reported that they had found it impossible to obtain coal in sufficient quantities to heat the buildings under their management and had had no steam for twenty-four to forty-eight hours at a time."

Those present said that they wanted their tenants to believe that coal conservation measures were adopted as a means for saving money, not simply because they felt that it would be better for the tenants to have less heat during the night and the middle of the day than to have the day come when they would have absolutely no heat at all. They believe that the rules will be more effective if they have the hearty co-operation of the tenants. The movement started at yesterday's meeting is said to have the indorsement of the New York Real Estate Managers' Association and will be pushed by that organization.

The bright side to the situation is to be found in the weather, and the Fuel Administrators believe that the mild spell will if it continues allow for the transportation of sufficient coal to tide over another storm. The Lehigh Valley reported that there was no congestion on its lines, and that the figures would show that 11,240 tons had been handled at the yard at Perth Amboy yesterday. There was no congestion there, it was said.

It is still an open question whether there is need for more barges at this port. Fuel Administrator Schley said that there were barges enough if they were kept moving. In this connection there was a report that the Federal Shipping Board was considering a plan to build $5,000,000 worth of barges to assist freight delivery. Dock Commissioner A. C. Smith offered Mr. Schley the use of a fleet of barges, but the Fuel Administrator said that the need for them had not arisen so far.

Only 1,300 tons of coal were received in the Bronx yesterday, and Joseph A. Hall, the Assistant Fuel Administrator in that borough, said that there was on hand 3,200 tons. The orders of one firm alone are for more than 10,000 tons. Mr. Hall did not agree with some of the optimistic statements made by Fuel Administrators in other boroughs as to the coal supply in sight. He asserted that in his opinion the coal in boats or barges on the New Jersey shore would not keep the Bronx warm, and added that consumers were constantly calling on him because they had gathered the impression from the newspapers that there was coal enough for all.

A. H. Wiggin, State Fuel Administrator, declared that the situation was slightly improved. He added that it was complicated by insufficient terminal facilities and the tying up of traffic. In the opinion of Mr. Wiggin the situation calls for more conservation in the use of coal.

Michael Burns of Burns Brothers said that at present there was not enough coal coming in, that the supply was kept moving, and that an effort was being made for equitable distribution. Mr. Burns added that the cellar men were getting a proportionate share and that he did not believe there was hoarding.

Patrick Jones, Superintendent of Supplies of the Board of Education, stated that as far as the schools were concerned the crisis was past. There is enough coal to keep the schools running until the holidays, and after that he expects to have caught up on the shortage. William Williams, Commissioner of Water Supply, and Robert Adamson were quoted yesterday as saying that there was enough coal on hand to meet present needs. Mr. Williams declared that none of the high pressure pumping stations were likely to be shut down for lack of fuel.

The number of pneumonia deaths in New York City in the last twenty-four hours was smaller than that for Wednesday and Tuesday, according to figures made public by the Board of Health. The number of deaths from pneumonia from last Saturday noon until this noon was 215. The figures for the last twenty-four hours follow: Manhattan—deaths, 124; from pneumonia, 13; Bronx—deaths, 26; from pneumonia, 3; Brooklyn—deaths, 70; from pneumonia, 23; Queens—deaths, 13; from pneumonia, 1; Richmond—deaths, 6; from pneumonia, 1. Totals for city—deaths, 237; from pneumonia, 4.

CARDINAL'S PLEA TO MINERS

Gibbons Urges Them to Work Between Christmas and New Year's.

WASHINGTON, Dec. 20.—Cardinal Gibbons, in a letter to Fuel Administrator Garfield today, approved of a suggestion that miners take only Christmas Day and New Year's Day off, and further proposed that saloons might cooperate by closing from 9 o'clock in the evening until 8 o'clock the following morning.

"This," the Cardinal wrote, "surely would not work any hardship upon the patrons. On the contrary, it would benefit them and give them more time to spend with their families, while at the same time contribute to their greater efficiency.

"These are days of sacrifice, and I feel confident that our men in the coal fields will not be less generous of their best efforts than others in the country. Up to the present they have done splendidly, and I have no reason to believe they would slow down in the least in their part of national service."

PHILADELPHIA, Dec. 20.—Miners are urged to keep all the collieries in Pennsylvania at work as a patriotic duty every week day during the holidays, with the exception of Christmas, by the Anthracite Conciliation Board, which met here today. The appeal, which will probably keep the miners at work on New Year's, is signed by all the members of the board.

Saks Suits and Overcoats at $23

Saks Clothes Are Saks Made

IT was never more difficult than now to produce a really good suit or overcoat at $23, yet we are in a position to-day to give you a splendid suit or overcoat at this popular figure.

¶ Our models are individual to an unusual degree, exhibiting a fluency and grace of line certainly remarkable in suits and overcoats at this price. And all have been tailored with but one thought in mind—that they shall be superior in every little detail to any other popular-priced clothes *anywhere*.

¶ We have the color you want, the models you prefer, both single- and double-breasted, in a range of sizes so complete that to fit any man is a matter of minutes only.

Saks & Company
Broadway at Thirty-Fourth Street

Gimbel Brothers
32nd ST.—BROADWAY—33rd ST.
Store open from 9 a. m., till 7 p. m.

A Fuel Saver

Sterno Canned Heat for Instant Cooking. Safe, Economical, Smokeless, Odorless, Non-Explosive and Non-Spillable.

Sterno Kitchenette
Sensible, Patriotic and Nearly Everlasting

Burns Sterno Canned Heat. Does the trick of a big stove. Weighs only two pounds. You can prepare a complete meal hastily at the table or in the kitchen. Cooks, broils and fries. Thousands now being used successfully.

Two Burners, $2.00
Sterno Canned Heat—10c each—$1.20 a dozen.
Send this great outdoor Cooker to your Soldier Boy.
Wrapped in Holly Paper for Xmas.
GIMBELS—Fifth Floor

Arnold, Constable & Co.
5th Avenue at 40th Street

Special Holiday Gift Sales Now in Progress
During
Men's Christmas Week at *Arnold's*

Large Assortments of Fresh, New Haberdashery
Priced 1/4 to 1/3 Less Than Regular Value

Sale of Men's Fine Winter Shirts

	Value	Sale Price	3 for	6 for
SILK SHIRTS—From plain English custom shirtings	$10.50	9.50	27.00	52.00
SILK SHIRTS—From Imported white Habutais and pongees	8.50	7.50	21.00	40.00
SILK SHIRTS—From extra heavy and other fine shirtings	8.50	7.50	21.00	40.00
FLANNEL SHIRTS—English flannels; collars on, or neck-bands	6.00	4.50	12.75	24.00
PLEATED SHIRTS—All our most exclusive fancy styles	3.50	2.50	7.00	13.00
BUSINESS SHIRTS—Stiff and soft cuff styles. White or fancies	2.00	1.75	4.75	9.00

Special
Silk Knitted Scarfs
For motoring or street wear. Styles and colors suitable for men and women.
Value $6.50
3.75

Men's
House & Bath Robes
From the light cotton and flannel robes to the finest English wool and silk robes.
Nicely Boxed
2.50 to 58.00

Plush
Motor Robes
Heavy double robes that are soft and pliable. Black and colors.
Value $22.50 and $25.00
16.50

Xmas Box Sale of
Men's Silk Neckwear

	Value	Now	3 for	6 for
Extra heavy rich Four-in-hands	$2.50 $3.00	1.85	5.25	10.00
Extremely fine grade Four-in-hands	$2.00	1.35	3.75	7.00
High grade fancy Four-in-hands	$1.50	.95	2.65	5.00
Plain colored Irish Poplin	$1.50	.95	2.65	5.00
Plain colors, extra fine grade	.85	.60	1.65	3.00

Xmas Box Sale of
Men's Pure Silk Hose

	Value	3 for	6 for
Heaviest thread silk Socks	$3.50 pr.	9.00	16.50
Heavy clocked or plain Socks	2.25	5.25	10.00
Heavy thread silk plain Socks	1.50	3.75	7.00
Vertical striped silk Socks	1.15	3.00	5.50
Plain mixture, plaited foot	.85	2.25	4.00

Gimbel Brothers
32nd ST.—BROADWAY—33rd ST.
Store Open from 9 A. M. Till 7 P. M.

Why Not Give Furs?

We have marked our entire stocks exceptionally low for the benefit of Holiday Shoppers.

Many of remaining fur coats, wraps, capes and sets—coatees, models and show garments—fashioned from the choicest pelts—exquisitely lined—are offered at reduced prices.

Fur Coats Reduced

$125.00	Hudson Seal Coat	Now $90.00
$185.00	Hudson Seal Coat, skunk trimmed	" $150.00
$225.00	Hudson Seal Coat, skunk trimmed	" $185.00
$195.00	Persian Lamb Coat	" $125.00
$345.00	Caracul Coat	" $275.00
$225.00	Grey Squirrel Coat	" $175.00
$375.00	Jap Kolinsky Coat	" $285.00
$975.00	Mink Coat	" $750.00
$145.00	Hudson Seal Coatee	" $115.00
$115.00	Natural Raccoon Coat	" $79.50

Coatee-scarf of blended sable. Reduced to $325.00.

Fur Pieces Specially Priced

Scarfs		Muffs	Scarfs		Muffs
$24.00	Black, Grey, Brown Wolf	$24.00	$10.00	Taupe Muskrat	$15.00
$14.50	Hudson Seal	$12.50	$19.50	Nutria	$11.50
$32.50	Skunk	$24.50	$10.00	Dyed Skunk	$14.50
$22.50	Beaver	$24.50	$15.00	Grey Squirrel	$15.00

GIMBELS—Third Floor

Founded 1826 Greeley 1900
Lord & Taylor
38th Street FIFTH AVENUE 39th Street

Men's Handsome Fur Coats

For Christmas Gifts
That Will Be Long Remembered
$57.50 to $500.00

Coats of selected pelts in combination with fine imported and domestic fabrics, splendidly tailored; many models and shades to select from.

Outside Fur Coats from $32.50 upward

Fur Lined Coats

At special prices for this week—Coats with Muskrat, Nutria, Marmot or Mink lining; with collars of Persian Lamb, Hudson Seal (dyed muskrat,) Beaver or Otter.

Men's Winter Suits, $20.00 to $50.00
Men's Winter Overcoats, $20.00 to $75.00
Fourth Floor.

Men's Slippers---Useful Gifts

Soft tan or black opera and Romeo Slippers.....$3.00
High-cut Cavalier Slippers; maroon, dark green, brown.....$6.50
Men's High Cut Felt Slippers, $1.85
Ground Floor.

4,200 Men's Silk Scarfs
Formerly $2.00 Each
$1.20

Four-in-Hand Scarfs

Large open-end Four-in-Hand Scarfs made from handsome imported Silks and Satins in a comprehensive assortment of the newest patterns. We have sold thousands of these Scarfs at $2.00. Splendid for Holiday Gifts.
Ground Floor.

R. H. Macy & Co. Attractions Are Printed Quality—Service
Macy's
Herald Square, Broadway, 34th to 35th St.
We Sell Dependable Merchandise at Prices Lower Than Any Other Store, but for Cash Only.

Sleeping Suits with Warmth of the Sunny South

So warm and cozy that you may peacefully dream of sun-swept beaches while the blizzard rages around the barracks. Civilians will find them equally serviceable when sleeping outdoors.

Sleeping Suits for Men, $3.29

Well made of heavy flannelette in two styles.
No. 1—made in one piece style with boots attached and hood detached.
No. 2—made in two piece style with boots and hood detached.
Both models have wind protecting sleeve device
Macy's—Main Floor, 35th St.

Army Shirts $3.29 to $4.39

Of fine quality Khaki Flannel, with interlined cotton khaki fronts, reinforced where most needed, designed to give room for action and assure comfort. Elsewhere they would cost you more.
Macy's—Main Floor, 35th St.

Vest Pocket Kodaks at $10.79

Just the thing for the fighting man. Dependable, easy to carry and inexpensive to maintain. Fitted with speed F. 7.5 Maco Anastigmat lenses Flexible belt cases of olive drab calfskin, $1.74
Macy's—Fifth Floor, Centre, 35th St.

Folding Kit Bags, $28.50

Can be folded so that it may be conveniently carried in trunk when not in use. Brass fittings. Well made of fine, hand-boarded leather so pliable that it will stand hard usage and keep its good appearance. Size 22 in.
Macy's—Fourth Floor, 35th St., Rear.

A Comfort Kit De Luxe, $15.89

Water-proofed case, containing Gillette razor, talc, military brushes, trench mirror, shaving brush, tooth brush, comb and other necessities.
Macy's—Fifth Floor, Centre.

Take a Shavelight Along, $3.29

This handy outfit consists of a safety razor, trench mirror, battery and light, packed in a neat canvas case.
Macy's—Basement, Centre.

French Books For Soldiers

If you are going over you will want to know French, too. We have an assortment of French Conversation Books, some of them specially prepared for fighting men—all at prices less than elsewhere.
Macy's—Main Floor, 35th St., Rear.

AUTHORITIES

The Thompson-Starrett Company is a sean, clean-cut organization of executives who have served their apprenticeship in the hard school of experience and whose knowledge of building is so comprehensive that they are regarded as authorities.

THOMPSON-STARRETT COMPANY
Building Construction

Be Cautious!

NOW—more than ever—care should be exercised in the buying of Wines and Liquors. You should not be satisfied with less than a rightful return of Quality and Quantity for the money you pay—but there is no reason why you should pay "boosted" prices.

We filled our great warehouses with immense reserve stocks when prices were considerably lower than they are to-day. Thus we are enabled to make it distinctly worth while for you to buy from us.

Hygrade Service Insures Your Satisfaction

Every transaction must be satisfactory to our customers—or your money back promptly.

Hygrade Dry Gin
Per Bottle **$1.50** Per Bottle
(One-Fifth Gallon)
Crystal Purity
Delicious Flavor

Trouville Cognac
Per Bottle **$2.75** Per Bottle
Imported in Glass
Special Holiday Price

If you are not acquainted with Hygrade service now is the time to put it to the test. Learn what Hygrade quality means. Enjoy the economy which Hygrade prices offer.

And we absolutely guarantee
Quality same as Always
Quantity same as Always

HYGRADE WINE CO.
Largest retail wine and liquor dealers in the United States
60 Stores in Greater New York
Look in the telephone book for address of our store in your neighborhood.
SERVICE HYGRADE COURTESY
MAIL ORDERS addressed to 35 Ninth Avenue will receive PROMPT and CAREFUL attention.

To Preserve, Purify and Beautify the Skin, Scalp, Hair and Hands Cuticura Soap and Ointment are supreme. You can find no others more effective, no matter what you pay, than these fragrant, super-creamy emollients.

For Trial Free by Return Mail address post-card: "Cuticura, Dept. 6M, Boston." Sold throughout the world.

HURLEY EXPLAINS CURB ON SHIPYARDS

Discourages Only Private Building of Steel Vessels, Chairman of Board Asserts.

SENATE INQUIRY ON TODAY

Investigators Call for Copies of All Contracts and Full Statistics of Work in Progress.

Special to The New York Times

WASHINGTON, Dec. 20.—On the eve of the Senatorial inquiry into the activities of the United States Shipping Board Chairman Hurley announced in detail the policy the board has pursued for several months with regard to the construction of ships for private account.

The statement was made in reply to criticism by Senator Chamberlain, who was reported as saying several days ago that the board had discouraged private yards from building wooden ships for individuals and had abandoned the construction of such ships after these yards had refused private work upon the advice of the Shipping Board.

The policy which the Shipping Board has pursued for many months, as announced by Mr. Hurley, is:

1. There is no policy of the board which would prevent a free construction of tugs and barges for American owners in American shipyards. On the contrary, the board is ready to encourage such construction on the Atlantic or Pacific Coast or on inland waters.

2. In view of the necessity of devoting all steel shipbuilding resources to the Government's war program, it is the policy of the board, for the present, not to encourage construction of steel ships for private account, whether American or foreign, except for the above mentioned tugs and barges.

3. There is no policy of the board to discourage the construction of wooden ships for private account where such construction will not interfere with the Government program.

4. Preference in granting permission for construction of wooden ships will be given to American owners, but in cases where no American owners apply foreign owners who will agree to the restrictions imposed by the board may, if such construction is in other respects approved, secure permission therefor. Persons or corporations desiring to construct ships in American yards should apply for permission, giving the details of the proposed construction. Blank forms of application can be obtained by applying to Charles Piez, Vice President of the Emergency Fleet Corporation.

The shipbuilding facilities of the country having been largely increased by the board in the last six months, it will be the policy of the board hereafter to devote itself to the expansion of these new yards and the old yards, rather than to the creation of any further new yards unless it is found necessary to do so.

The Senate Commerce Committee will open its Shipping Board inquiry tomorrow, when Chairman Hurley, John A. Donald, Vice President, and Raymond B. Stevens, Treasurer of the board, will appear as witnesses. Chairman Fletcher of the committee announced today that the hearings would go on every day throughout the Congressional recess excepting on Christmas Day and New Year's Day.

The committee today adopted a resolution, which was sent to the Shipping Board, calling upon the board for information concerning its work in the construction of ships. The information wanted, as specified in the resolution, is:

1. An itemized statement of all contracts which have been let by and through the board and the subsidiary shipbuilding corporation thereof for the construction of ships, both steel and wood, since the establishment and creation of the board. Such statement should give the full name of each person, firm, or corporation with whom each contract has been made, when organized and how long in operation, the place and locality where the shipbuilding under each contract has been or is being carried on.

2. The number of ships that have been constructed, if any, and the place where and by whom so built.

3. The number of ships now under construction and where and by whom the same are being built, as well as the proportion of work done on each vessel up to the present time.

4. Copies of all shipbuilding contracts entered into in order that the committee can ascertain the terms of the same.

5. Also what ships are being built in private yards for other than Government and by whom and where.

Immediately after the committee's resolution was received at the Shipping Board offices it was announced that the information asked by the committee would be supplied as soon as it can be compiled. The board expects to have it ready for the committee by Saturday.

Mr. Hurley, in the meantime, is ready to tell the committee what the Shipping Board has done during his régime.

The committee intends to go into the delays in the Shipping Board's program caused by the Denman-Goethals controversy. The fundamental purpose of the committee is to inquire whether the shipbuilding industry is being worked to full capacity. The committee hopes to have a report ready for Congress on Jan. 3.

ROOSEVELT AS SANTA CLAUS

Gives Presents to 60 Pupils of Little School His Sons Attended.

Special to The New York Times.

OYSTER BAY, L. I., Dec. 20.—In the quaint little school at Cove Neck, Colonel Theodore Roosevelt distributed this afternoon personal gifts to the sixty children.

Arriving at the school in a sleigh, the Colonel with his numerous packages was greeted with a Christmas song. Then he went to the Christmas tree which had been erected in one of the vacant rooms. Taking his place beside the teacher, Miss Alice Stuart, the Colonel distributed the gifts he had brought with him. As the little boys and girls marched up he patted them fondly and wished them the season's greetings.

It was at the Cove Neck school that the Colonel's four sons, Kermit, Archibald, Theodore, Jr., and Quentin, who are now in Europe fighting with the Allies, received their first schooling, and the former President has always visited the school during the holidays since they left it.

Three Italian Sailing Vessels Sunk.

ROME, Wednesday, Dec. 19, (delayed.)—The weekly report of shipping losses shows that two sailing vessels of more than 100 tons and one of less than that size were sunk. One steamship was damaged by a mine, but reached port.

SEES OUR TROOPS BEST ARMED OF ALL

Continued from Page One.

great progress in the manufacture of the gun. The War Department let the contracts for the Browning in July."

Senator Hitchcock thought there was altogether too much delay in the contract letting. Mr. Hanson admitted there was delay, but added:

"Gentlemen, whatever delay there was, I am convinced, is more than compensated for in our having a machine gun that has no equal. When we do get it, our forces will have the advantage over the enemy. In the meantime we are being adequately equipped by the French and British."

Senator Wadsworth alluded to the lack of machine guns in the training camps, and asked why the Lewis gun could not have been manufactured and supplied to the cantonments while waiting for the Browning gun.

"We are using some Lewis guns," replied Mr. Hanson. "But it is not much of a gun for army uses. It has always failed with American ammunition. It can't be compared with the Browning or the Vickers guns. We use some Vickers guns, too. The British use the Lewis gun chiefly with their own ammunition."

Mr. Hanson called it a "great handicap" for the American forces in France to be obliged to rely on the French and British for machine guns, using British and French ammunition, while at the same time having American rifles with American ammunition.

"It is a regrettable mixture," said Mr. Hanson. "But the fault will be eliminated when we get our Browning gun over in France."

"Don't you think we might advantageously have purchased 20,000 Colt machine guns for our men in France, for I understand they could have been manufactured—and to have used them, with American ammunition, until our Browning gun got over?" asked Senator Wadsworth.

"It would have been well to order any gun we could get," asserted Mr. Hanson. "It seemed to me that we ought to have got busy making guns when the Lusitania was sunk."

Time Waster, Says Colvin.

Frederick H. Colvin, editor of The American Machinist of New York, expressed the opinion to the committee that the War Department was "altogether too exacting in small details for war output," and that much time was wasted in starting the manufacture of ordnance after the United States got into the war.

Mr. Colvin spoke of going through Government arsenals, declaring that he gained the impression that the Government did not appear to know as much as private manufacturers did about attaining the aggregate of productivity. After spending fifteen weeks at the Springfield (Mass.) Government arsenal, a year ago, Mr. Colvin said he wrote to Secretary Baker, suggesting that the output of the plant might be increased if the system were changed.

The letter to Secretary Baker, Mr. Colvin said, was turned over to General Crozier, chief of Ordnance, who wrote to the editor resenting his criticism and insisting that the army men knew how to run arsenals better than private manufacturers.

"From what I have seen of the Government arsenals," said Mr. Colvin, "I am convinced that the efficiency would be increased if methods could be changed. I think the whole output of munitions, both in Government and private plants, ought to be put under a Ministry of Munitions."

Mr. Colvin thought the equipment of the Government was too antiquated.

"The fact is," he said, "the Government gets surprisingly good results out of its plants, considering that they are way behind the times. The men in the Springfield Arsenal could not be expected to do better work with the antiquated machinery they have to depend upon. They have machines that have been there fifty years. To my mind, the Government has seemed to lack an understanding of the first principles of arms manufacturing. Its delay in arriving at a decision as to the interchangeability of rifle parts is one proof of it. The War Department dawdled along for weeks on that alone, when it ought to have come to a quick decision. What the army wanted when they went to war was rifles, heavy and light guns and ammunition. There was delay in getting all of it."

The witness criticised the Ordnance Department for what he called "superpreciseness of requirement" in the production of its arms.

"The department demanded that bayonets be manufactured to the exactness of one two-thousandths," said Mr. Colvin. "In other words, it required manufacturers to turn bayonets blades of the exact thickness called for in the specifications without the varying of the minutest fraction, when blades varying one-sixteenth would have made no difference whatever in the efficiency of the bayonet."

"The bayonet is only a butcher knife, anyhow, and doesn't need to be thinned down to an exactness of one two-thousandth. Delay in production aggregating 40 per cent. was occasioned by the insistence of the Ordnance Department in the literal terms of specifications for bayonets.

Arsenal Men Playing Checkers.

"I talked with manufacturers of bayonets who told me the Government's stubborn sticking to the contract specifications had put the work back for weeks."

Mr. Colvin found workmen in the Government arsenals last August playing checkers when the American forces were lacking in every character of ordnance equipment.

"Even while these men were engaged in amusing themselves with checkers, the War Department was still talking over specifications," said the witness.

"Were they all playing checkers?" asked Senator Hitchcock.

"No, some were asleep," replied the witness.

Mr. Colvin expressed the opinion that one of the great weaknesses of the War Department in the earlier days after the country's entry into the war was hesitation of officials to take responsibility.

"No one appeared to want to assume responsibility for deciding details," he said, "As a result, time was lost until some one made up his mind to act."

Contracts for army cantonments and camps, ther locations and sanitary conditions, transportation of troops and supplies both on land and sea, and many related questions also will be inquired about in the committee's examination of General Sharpe. He is expected to occupy the stand all day tomorrow, and any further questioning regarded by the committee as necessary probably will go over until after the Christmas recess, as the committee plans to wind up the ordnance inquiry on Saturday with the examination of Colonel Isaac Lewis, inventor of the Lewis machine gun.

RATES OUR ARMY BEST.

Ingraham Predicts That It Will Astonish the Germans.

PORTLAND, Me., Dec. 20.—"Our national army is the best in the world," said William M. Ingraham, Surveyor of the Port, who recently retired as Assistant Secretary of War, in an address today at a meeting of the Bowdoin College Club of this city.

"When we attack the Germans," he said, "it will be an astounding blow; they will wonder what struck them. We are doing good work in sending the men across."

RED CROSS CHARGES PRO-GERMAN PLOT

Christian Scientists Also Accused of Direct Attack on Membership Campaign.

MINUTE MEN DECEIVED

Volunteer Speakers Told Over Telephone That Services Were Not Needed, Official Statement Says.

Charges that German sympathizers have been working against the Red Cross to minimize the membership campaign were made at campaign headquarters, 244 Madison Avenue, last night. It was also announced that an unpleasant incident which has marked the campaign was due to Christian Science opposition.

"Pro-German opposition to the Red Cross membership campaign which was manifested early in the week has utterly failed to stay its progress," the statement reads. "Monday the headquarters of the Four-Minute Men, the speakers who are covering the city, was called up several times by persons who represented themselves to be different Red Cross officials, and the burden of the story told was that the Red Cross appreciated the spirit of the Four-Minute Men and were thankful for their kind offer of assistance, but other arrangements had been made for speakers, and while the person at the telephone was sorry there had been a misunderstanding, the services of the Four-Minute Men would not be required.

"It so happened that Jerome Meyers, in charge of the speakers' bureau, was at the time trying to get the Four-Minute Men to ask if they could not help out at hotels and restaurants as well as at the moving picture houses. Notes were compared later in the day between Mr. Auchincloss and Mr. Meyers, and the plot was disclosed.

"The only other unpleasant feature of the week occurred at Aeolian Hall Wednesday night. Permission had been given for the placing of a booth in the lobby. Wednesday night a Christian Science gathering is held in the hall. When the vanguard of Scientists appeared they tore down the Red Cross posters and destroyed the booth, telling the booth Chairman, a woman, that under no circumstances could she solicit membership there, and saying that Christian Scientists were not in sympathy with the Red Cross movement."

The total number of new members secured Monday, Tuesday, and Wednesday, according to incomplete reports filed at the campaign headquarters, is about 175,000. The following statement addressed to the Chairman of booths was issued last night by Wellington E. Bull, campaign manager:

The report frequently comes to headquarters that renewal memberships are refused by booth chairmen and other workers. Will you kindly instruct all of your workers that this campaign is for 1918 memberships and that a renewal is just as welcome and counts for just as much as a new member. In other words, get the impression to your workers that a membership is an annual affair, and that it is for 1918 members that we are now working. This includes new members and renewals.

Each booth chairman is held responsible for the cash she receives and under no circumstances should she turn it over to any collector or at any place other than at the treasurer's office at headquarters. The only exception to this rule is where a booth chairman gives her money to and takes receipt from a division chairman, who in turn, is held responsible.

The "100 Per Cent. Club," the membership of which represents the total personnel of corporations, banks, stores, and other business establishments, is steadily growing. A list of concerns whose officials and employes have enrolled in a body was given out last night.

Among the "100 Per Cent." members are Acker, Merrall & Condit, Abercrombie & Fitch, Arnold, Constable & Co., American Brake-Shoe & Foundry Company, Bonwit Teller & Co., Brill Brothers, Brokaw Brothers, Mark Cross, Erie Railroad Employment and Safety Departments, Franklin Simon & Co., James A. Hearn & Son, Liberty National Bank, Accounting Department of the Long Island Railroad, McCreery & Co., Oppenheim, Collins & Co., Weber & Heilbroner, Young Hat Co., Schulte Cigar Stores, and J. and J. Slater.

Several days ago a suggestion was sent out that on Christmas Eve all members in the United States display the Red Cross membership flag in their windows and that a lighted candle should be placed beneath each flag. The Red Cross is now bending every effort to counteract the suggestion. Fire Marshals in all parts of the country have protested against it, pointing to the danger of fires.

Chief Kenlon of the New York Fire Department, who was one of the first fire officials to see the danger of the candle program, had a warning against it displayed in 500 moving picture theatres in New York.

ENGLAND'S RECOGNITION.

Appreciative Comment of a German Jewish Paper on Britain's Attitude.

Judische Rundschau, the official organ of the German Zionists, commenting on the British Government's declaration of its attitude toward Zionism, says that this is the first occasion on which a great power has officially declared itself in relation to Zionism. For the first time the claim of the Jewish Nation to a renewal of its national existence in Palestine has been lifted by a European Government into the circle of the weighty political problems of the present time, and it must be admitted that the recognition of this claim by the British Government is an event of world-wide historic importance.

STORE OPEN This Evening Until 7 o'clock Tomorrow (Saturday) Until 10 p. m.

GREENHUT'S "THE BIG STORE" Meet me at the Fountain
SIXTH AVE., 18TH TO 19TH STREET

Hundreds of Thousands of Dollars' Worth of Holiday Merchandise at Reduced Prices Now

Make out your list of Christmas gifts now. Whatever you need, here it may be had at a reduced price PRIOR to the great day.

Note, if you please, that it is customary with most merchants to reduce the prices of Holiday Articles AFTER the festival. We prefer to do it BEFORE Christmas Day, thus effectually reducing THE HIGH COST OF GIVING.

Do you see the point? We think so! **Prices on Holiday Goods Have Been Clipped in All Departments.**

$1 Buys a Red Cross Membership
And It's $1 Very Well Spent.
Red Cross Booth—Main Floor.

A Christmas Glove Sale That Will Astound New York

Beginning this morning, a distribution of several thousand pairs of gloves for men, women, boys and girls in the very leathers and styles now in the height of demand.—

Prices That You Positively Cannot Match Outside the Great Greenhut Store

Not only is this a remarkable opportunity for you to buy gloves for gift-giving, but it will prove equally attractive from the standpoints of quality, style and value for you to lay in a liberal supply of gloves for your own use for 1918.

Look at the Prices We Quote in This Sensational Pre-Holiday Sale

Women's Duplex Doe Suede and Single Weight Gloves—white and white with black; Kayser and other makes; $1.25 and $1.50 grades; sale..... 98c

Women's Double Silk Gloves—good heavy quality; black and grey, with three row embroidery on back; regularly $1.50; sale, pair..... $1.25

Women's Double Silk Gloves—Paris point on back; black and grey; pair..... 98c

Women's Meyer's Make Cape Pxm Gloves—tan, grey, pearl and putty; an excellent wearing glove; pair..... $1.45

Women's Pique Mocha Gloves—good shades of grey; fancy embroidery on back; reg $2; sale, pair..... $1.69

Women's Glace Kid Gloves—overseam and pique style; tan, black and white..... $1.69

Meyer's $2 Pxm Cape Gloves—for women; spear back; good shades of tan; pair..... $1.69

Boys' Velour Gauntlets and Suedette Gloves—black and grey; pair..... 55c

Boys' and Girls' Wool and Wool Lined Gloves—black; pair..... 55c

Boys' Rough Rider and Cadet Lined Gauntlets—tan shades; $1 quality; sale, pair..... 79c

Children's Wool Lined Gloves and Mittens—kid, capa and mocha; tan and gray; $1.25 quality; sale, pair..... 95c

Every Women Who Needs Long Gloves Should Not Miss This Sale—

16-Button Length Mousquetaire Gloves—Soft, elastic skins; fit perfectly; white only; sale, pair..... $1.50

Men's Pxm and Pique Gloves—good tan shades; pair 95c and..... $1.50

Men's Wool and Seamless Lined Mocha Gloves—grey and tan; regularly $3; sale, pair..... $2

Men's Chauffeur Gloves and Mittens—with strap; wool lined and fur lined; with gauntlet or plain; pair..... $1.50 to $10

Other Timely Special Offerings

In Toy Town

Juvenile Automobiles—$5 to $35.
Swing Horses—$3.75 to $9.75.
Doll Pullman Carriages—$6.95 to $10.
Choo Choo Cars and Coasters—$1 to $4.
Submarine Chaser Autos—$13.50.
Desk and Chair Sets—$4.50 to $16.50.
Special Hand Cars—at $5.
Velocipedes, with steel frames—$1.35 to $5.50.
Kidmobiles—$4.
Girls' Tricycles—$6.75 to $11.95.
Children's Folding Tables—89c to $1.50.
Chautauqua Blackboards—$1.25.
Plush Horses on Platforms—$1.25 to $7.50.

In Jewelry

Nickel Silver Cigarette Case—at $2.25.
Gold Filled Lingerie Clasps—in fancy box; at 50c.
Sterling Silver Powder Boxes—complete with mirror, puff, finger ring and chain; $2.25.
Sterling Silver Belt Buckles—at $6.25.
Pocket Comb and File Set—for men; $1.25.
Sterling Silver Thimbles—$1.50.
Sterling Silver Vanities—at $7.
Other Vanities—at $5 to $39.50.
Silver - Plated Cigarette Cases—with match box; $2.95.
10 Kt. Solid Gold Cuff Links—at $2.50.
Diamond and Platinum Lavallieres—set with nine fine cut diamonds and fine link platinum chain; at $75.

For Men

Men's House Coats and Smoking Jackets—$4.95, $5.95 and $7.95.
Men's Raincoats—in holly boxes; at $5.95.
Christmas Neckwear—values to $1.50; at 89c
Men's Negligee Shirts—choicest patterns and materials; values to $3.50; at $1.89.
Men's $2 Slippers—at $1.45.
Men's $2.50 and $3 Slippers—at $1.95.

Miscellaneous

Misses' Fur Sets—at $5.95 to $19.75.
Girls' Fur Sets—$1.50 to $8.95.
Women's and Misses' Raincoats—$8.95.
Women's and Misses' Coats—$10 to $65.
Women's and Misses' Evening Wraps—$39.50 to $110.
$5.50 Library Table Scarfs—$4.50.
$2.95 Pillow Cases to match—$2.45.
Women's $1.50 to $2 Comfort Slippers—$1.15
Misses' and Children's $1 Slippers—at 65c,
Boys' $2.95 and $3.50 Hats—Plush, Velvet, Tweeds; $1.65.
75c and $1 Skating Toques—at 59c.
Boys' Suits, Overcoats and Mackinaws—at $5.
Boys' Raincoats—at $2.50
Military Sets—two brushes and a comb; in pink or blue Yard enamel; at $3.95.
Comb, Brush and Mirror Sets—at $8.

For the Home

$7.50 Coffee Percolators—at $5.
Chafing Dishes—3 pint size; $5.
Christmas Tree Stands—at 30c and 50c.
7 Piece Coaster Sets—mahogany finish rims; $4
Handsome Serving Trays—mahogany or Circassian walnut finish; 95c.
15 Piece Cereal Sets—$4.50
Decorated Scrap Baskets—at $1.
Solid Mahogany Oval Serving Trays—$5.75.
Tree Lighting Outfits—for electricity; at special prices.
100 Piece Dinner Sets—American Porcelain; $14.95.
100 Piece English Porcelain Dinner Sets—at $29
$1.29 Decorated Nippon China Nut Sets—$1.10
$1.39 Nippon China Boudoir Sets—$1.15.
$1.95 Nippon China Celery Sets—$1.59.
$2.39 Nippon China Cake Sets—$1.89.
$2.85 Chocolate Sets—$2.39.
$3.95 Decorated Nippon China Chocolate Sets—$2.75.
$3.95 Bluebird Tea Sets—at $2.95.

Filled Books of "Sperry" Gold Stamps are Redeemable for $2.50 Worth of Merchandise in Any Department, or for $2 in Cash at the S&H Office on the Fifth Floor. We Give S&H Green Trading Stamps as Usual. Ask for Them. Double S&H Stamps till 12 o'Clock. Single S&H Stamps Thereafter. Single "Sperry" Gold Stamps All Day

G. SCHIRMER'S VICTROLA SALESROOMS

THE VICTROLA—*A GIFT OF PERMANENCE*

Capable of continuing the Beautiful Christmas Spirit throughout the year.

A Great and Lasting Pleasure.

MUSIC A NECESSITY NOT A LUXURY

A VICTROLA purchased at G. SCHIRMER'S guarantees to you the highest quality and standard of excellence. *NOW* is the time to select your VICTROLA. We guarantee prompt delivery of last minute Christmas purchases.

G S VICTROLA SALES-ROOMS

G. SCHIRMER
3 East 43d St., New York
CONVENIENT TERMS

DON'T TALK TOO MUCH PERSHING TELLS MEN

And Don't Remember Any More Than You Can Help, if Taken Prisoner.

SUSPECT ALL STRANGERS

And Be Especially Wary of Women —Advice Issued on Card to Forces Abroad.

WITH THE AMERICAN ARMY IN FRANCE, Dec. 20, (Associated Press.)—A card signed by General John J. Pershing, explaining why the censorship is necessary, giving directions concerning letter writing, stating why it is dangerous to talk too much, especially to women, telling the men what to do if captured, and also informing them concerning what not to carry on their persons, has been issued to every member of the American expeditionary force. The instructions regarding capture and the things the men should not carry are regarded as most important.

"If you are captured," says the text of the instructions, "don't remember any more than you can help. Try particularly to forget organizations and places in which they are stationed. Every bit of military information you give your captors is a danger to you and to your comrades left behind to fight your battles.

"Don't carry with you maps, documents, private papers of a military nature, or a diary or notebook containing military hints of value to the enemy, except when it is your official duty to do so. These would be a danger to your comrades in case you are captured. Enemy pickpockets may get them even if you are not captured.

"On the other hand, if any enemy information properly comes into your possession under any circumstances, turn it over immediately to the company commander, who will deliver it to the intelligence officer. If the trophy is not valuable to the intelligence section, it will be returned to you. Such trophies may be of vast importance to the General Staff."

Some hints under the heading, "Don't Talk Too Much," are:

"Officers and men and militarized civilians with the American expeditionary force are forbidden to discuss or mention in public places, or to inform any one except in the official discharge of their duties, anything of a military nature or anything whatever concerning information directly or indirectly obtained through connection with the American expeditionary force."

"Never forget that we are at war and that the enemy is listening."

"Always look with suspicion upon strangers."

"Never tell anything of a confidential nature to a woman, as women are the most successful enemy spies."

"Be suspicious of any one asking questions of a military nature, or who appears unduly interested in military information, even though they may be, or may appear to be, American officers."

"Don't offer unsolicited information. You have no right to tell any one where any unit is or what military information is in your possession, unless it is your official duty to do so."

"Any stranger, (man, woman, or child,) even a man in an American or allied uniform, may be a spy. Do not tell him anything you would not be willing for the enemy to hear. For similar reasons never enter into correspondence with strangers. This is one of the many schemes used by enemy agents to gather information."

"On the street and in public places remember that the walls have ears. Do not express an opinion on military matters, nor on the general situation."

"Be loyal to your Government and your superiors. Trust them to conduct the war while you attend to your own particular part in it."

"Avoid in any way giving an impression of pessimism, either in conversation or attitude. Always be confident of the success of our arms and our cause."

"All members of the American expeditionary force are forbidden to take photographs unless it is part of their official duty."

Under the heading of "Censorship" the American expeditionary force is urged to remember that the enemy has his agents always on the alert to gather information "the details of which, apparently unimportant, may be combined with other details and become of great importance to the enemy."

"Do not forget," this chapter continues, "that news travels so quickly under modern conditions that bits of information, written home, may be in the enemy's hands soon after."

Special cautions are issued against mentioning towns or localities in connection with any military organization, troop movements and conditions, the effects of hostile fire, and losses or of allowing friends at home to publish letters in newspapers. The men are also told that they should not put too much faith in the discretion of people they write to, as they may be extremely patriotic, but yet unable to recognize an enemy agent or what information is valuable to the enemy.

"Do not attempt," the instructions proceed, "to formulate or use any system of code, cipher, shorthand or other means for concealing the true meaning of letters, as it is the surest road to court-martial and severe punishment. Do not mail letters in the French Post Office, as this is forbidden in the American military postal service areas. Remember that writing and receiving letters in war time is a privilege and not a right. In many wars of the past soldiers were not allowed to write at all."

FIRST KEEL IS LAID IN BIG NEWARK YARD

Submarine Boat Corporation Begins Work on Job of Building 150 Vessels.

The keel of the first fabricated steel ship to be built in America was laid yesterday at the new shipyards of the Submarine Boat Corporation, Port Newark Terminal, Newark. If the plans of the company are not delayed the ship that will be built up from this keel will be launched by the 1st of June.

John Hunter, inspector for the Emergency Fleet Corporation, drove the first rivet into the keel, fastening it to the upright keelson near what will be the bow of the ship. Edward N. Hurley, Chairman of the United States Shipping Board, who was to have driven the first rivet, was unable to be present because of the heavy passenger traffic from Washington. He couldn't get accommodations on a train that would get him to Newark in time for the ceremonies, and he couldn't use a special car because of the length of the trains.

After simple ceremonies at the keel-laying, the Government and shipyards officials, Mayor Gillen of Newark, the City Commissioners, and prominent business men attended a luncheon at the Robert Treat Hotel as the guests of Uzal H. McCarter, President of the Newark Board of Trade. Mr. McCarter outlined the pool that was being formed in Newark to build homes for the 15,000 men who will work at the submarine boat plant and the 40,000 that will find employment at other nearby shipyards.

HOLIDAY CIGARS

Specially Selected Importations
Highest Grade Havana Cigars

ROMEO Y JULIETA
H. UPMANN
POR LARRANAGA
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PARTAGAS
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CASTANEDA
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IN BOITE NATURE, MISCELLANEOUS AND FANCY PACKAGES
Your Personal Inspection Invited.

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FOR BUSINESS MEN

Complete Calendar and Information Chart, giving dates when taxes must be paid, notices filed, and every important business date of the year 1918

IN NEXT SUNDAY'S

New York American

☞Order next Sunday's American from your newsdealer to-day, as the supply is limited.

Men! Young Men! A Special Overcoat Event at $20.00

BEARING the Kirschbaum label, there can be no questions of quality of these garments. . . . Fabrics of Winter weight, 100 per cent. all wool. . . . Belted, form-fitting and loose draping models, all new 1917-1918 designs. . . . At $20.00, we are offering these garments at about next fall's wholesale price for overcoats of equal quality.

Stern Brothers

WEST FORTY-SECOND AND FORTY-THIRD STREETS

Young Men's and Men's Clothes, Third Floor—Elevators Convenient.

Concentration Sale

Closing Saturday 9 P.M.

Regal Shoes $2.45, $3.45, $3.95

Regular Prices $5, $6, $7, $8

Small Sizes

A, 7, 7½; B, 6 to 7; C, 5 to 6¼
64 Styles—7,300 Pairs
Priced $2.45 — $3.45 — $3.95

NOW, the young man or boy who can wear these sizes has the most unusual opportunity. Stylish, first-grade Regals for Winter wear—two pairs for about the regular price of one pair.

Shoes for out-of-doors, business or dress-up—in Blucher style, or Bal; lace or button, tan or black; fibre soles or leather soles. Some are cloth top—some are combination colors in novelty effects.

We wish it clearly understood that the rapid selling of these shoes early this week has broken the size ranges.

But remember that 7,300 pairs at $2.45, $3.45, $3.95, give you a splendid opportunity to find the shoes you want.

Men's Sizes

5,150 Pairs—47 Styles
No complete size ranges, but a wonderful choice in special large or small sizes, narrow or broad shapes.

HERE'S the chance for a man who takes an unusual size—priced now $2.45, $3.45, $3.95—practically two pairs for the regular price of one pair.

All the choicest styles for Winter wear—storm shoes, dress shoes, dancing pumps, business shoes.

Selection of black or tan, cordo shade or wine shade. Leather soles or fibre soles.

You will probably want two or three pairs—if you wish to cover your shoe needs for the long winter months ahead.

FRANKLY, we believe shoe stores today carry far too many different styles. So for 1918 we are putting into effect the new Regal policy of concentrating our factories solely on a selected list of the choicest styles in the most wanted leathers. All the shoes in this Sale stand in the way of our new policy. We offer them now at $2.45, $3.45, $3.95, to sell them quickly—and at a time when everybody is thinking about new winter shoes and when the saving to you counts the most. No mail orders, no refunds or exchanges.

In Ten Regal Stores

NEW YORK		BROOKLYN	
6th Avenue, cor. 21st St.	150 East 14th St., cor. Third Ave.	357 Fulton Street	1375 Broadway
125th Street, cor. 7th Ave.	2929 Third Ave., near 152nd St.	1049 Broadway	301 Broadway
Broadway, cor. 27th St.	Nassau, Cor. of Ann St.		

Open 7³⁰ a.m. to 9 p.m. Special Rush Hour Service

Last Two Days

Brill Brothers Wonderful

WAR TIME SALE

Ends To-Morrow Night!
Only Two Days More in Which to Buy
Any $22.50, $25, $28 and $30 Overcoat and Suit in Stock
At $17.50

In One of the Greatest Clothing Sales New York Has Known

Arranged for the single purpose of disposing, as quickly as possible, of clothing which has not moved with the speed to which Brill stores are accustomed, because weather conditions have been highly unseasonable and because more than a million men are wearing Uncle Sam's Khaki and have no earthly use for civilian clothes. This is no special purchase for sale purposes, nor any season-end accumulation of odd sizes and left-over stock, but one of the most momentous stock disposal movements in the history of the Clothing Business, offering Clothing of Known Merit at Remarkable Reductions.

Here Are Some of the Good Things This Sale Offers

Former Prices	WINTER O'COATS	Sale Prices
$30.00	Chesterfield Overcoats	$17.50
$28.00	Trench Overcoats	$17.50
$30.00	D. B. Melton Overcoats	$17.50
$28.00	S. B. Form Fitting Overcoats	$17.50
$22.50	Black Dress Overcoats	$17.50
$28.00	Storm Collar Overcoats	$17.50
$28.00	Gray Frieze Overcoats	$17.50
$25.00	Black Kersey Overcoats	$17.50
$30.00	Fancy Black Overcoats	$17.50
$28.00	Scotch Mixture Overcoats	$17.50
$30.00	Gray Mixture Overcoats	$17.50
$25.00	Plaid Back Overcoats	$17.50
$30.00	Black Melton Overcoats	$17.50

Former Prices	WARM ULSTERS	Sale Prices
$30.00	Plaid Ulsters	$17.50
$28.00	Storm Ulsters	$17.50
$25.00	Gray Mixture Ulsters	$17.50
$25.00	Touring Coats	$17.50
$30.00	Touring Coats	$17.50

Former Prices	WINTER SUITS	Sale Prices
$30.00	Silk Mixture Suits	$17.50
$28.00	Blue Flannel Suits	$17.50
$30.00	Unfinished Worsted Suits	$17.50
$22.50	Fancy Cassimere Suits	$17.50
$30.00	Blue Serge Suits	$17.50
$25.00	Black Unfinished Worsteds	$17.50
$30.00	Gray Cheviot Suits	$17.50
$28.00	Striped Worsted Suits	$17.50
$30.00	Blue Unfinished Worsteds	$17.50
$25.00	Gray Flannel Suits	$17.50
$28.00	Scotch Mixture Suits	$17.50
$30.00	Fancy Worsted Suits	$17.50
$25.00	Black Thibet Suits	$17.50

Former Prices	DRESS CLOTHES	Sale Prices
	At the 49th Street Store Only	
$25.00	Silk Lined Full Dress Coats	$17.50
$30.00	Silk Lined Full Dress Coats	$17.50
$25.00	Silk Lined Dinner Jackets	$17.50
$30.00	Silk Lined Dinner Jackets	$17.50
$25.00	Cutaway Coats with Vests	$17.50

Sale Ends To-Morrow Night!

Buy His Xmas Gift in a Store Full of Good Things for Men
Silk Scarfs Smoking Jackets Shirts Socks Sweaters Suspenders
Hand Bags House Robes Gloves Jewelry Pajamas Suit Cases
Or buy him a Brill Merchandise Order and let him select anything he likes.

YOUR MONEY BACK IF YOU ARE NOT SATISFIED!

Brill Brothers

44 East 14th St. 279 Broadway — Broadway at 49th St. 1456 B'way at 42d St. — 47 Cortlandt St. 125th St. at 3d Ave. — 2 Flatbush Avenue Brooklyn

All Seven Brill Stores Open To-night and To-morrow Night.

HOOVER WILL FACE INQUIRERS TODAY

Sharp Controversy Likely with Senator Reed, Who Fought Against Food Control.

ROLPH AND HE IN A CLASH

Sugar Man Insists Control Kept Price Down—Babst Predicts Plentiful Supply Soon.

Special to The New York Times.

WASHINGTON, Dec. 20.—Herbert C. Hoover, the Food Administrator, will take the witness stand tomorrow before the Senate sugar investigators to explain the Food Administration's methods of handling the country's sugar supply. Senator Reed, who fought the Food bill, is determined to make the Food Administrator answer questions rather than tell his story in his own way, and the clash promises to be sharp.

Judge Curtis H. Lindley, Mr. Hoover's counsel, will insist that Mr. Hoover get a chance to deny charges made by Claus A. Spreckels that the Food Administration was responsible for the sugar shortage.

Senator Reed, on the other hand, aims to make Mr. Hoover admit that sugar has been dearer and scarcer since the Food Administration took charge of importations and sought to regulate its distribution than before.

Senator Reed laid the foundation for this line of inquiry today, when he questioned George M. Rolph, Head of the sugar division of the Food Administration and Chairman of the International Sugar Committee. Mr. Rolph's figures showed that the average price of sugar is higher now than at any time since the war began.

"But everything else is higher," Mr. Rolph added. "And had the Food Administration not taken over the regulation of the sugar business on Oct. 1 there is no telling, in my opinion, how high sugar might have gone by this time."

"That, of course, is only your opinion," remarked Senator Reed. "What we want is facts. Isn't it a fact that since the Food Administration took control the average price of sugar has risen more rapidly than it did when sugar refiners were allowed to compete in the open market for raw sugars, and that in spite of the war?"

The witness again voiced his opinion that the price was lower now than it would have been had the Administration not taken charge.

As to Beet Sugar Price.

He answered critics of the Food Administration, who maintained that the price of 7.25 cents a pound, set for beet sugar, was too high, by saying that had not the price been set sugar now would be selling at 20 or 25 cents a pound where available. The beet sugar growers who met here to arrange for the price wanted much more, he asserted.

Mr. Rolph contradicted Mr. Spreckels's statement that the shortage was only on the Atlantic seaboard. "The shortage is as severe in the West as in the East," said Mr. Rolph, who is an official of the California-Hawaiian Sugar Refining Company.

This Western shortage, Mr. Rolph said, was the reason he told Mr. Spreckels that 70,000 tons of Hawaiian sugar in the San Francisco refinery was needed in the West and could not be shipped East to relieve the shortage here.

"Another reason," added Mr. Rolph, "is that there have been no railroad cars to ship raw sugar."

This corroborated the testimony yesterday of Earl D. Babst, head of the American Sugar Refining Company.

Mr. Babst in completing his testimony earlier in the day predicted a plentiful supply of sugar for the American people during the coming year. He opposed placing a limit on domestic consumption, contending that such a plan would result in a larger surplus than the tonnage shortage would permit to be shipped abroad.

Half of the world's sugar crop outside of the Central Powers, Mr. Babst said, was produced in the United States, its territories and Cuba, and if properly distributed this production was more than enough to meet domestic demands as well as supply all that could be shipped to the Allies.

Of this year's shortage, Mr. Babst said it had its inception in unwarranted famine stories, spread broadcast early in the year, which resulted in hoarding. This has been aggravated by a series of unavoidable conditions since.

Mr. Babst said that later an important factor in the shortage was the canning campaign of last Summer.

"This caused consumption of 900,000 tons more sugar than is usually used in the Summer months," stated Mr. Babst.

"Who suggested and supported that canning campaign?" asked Senator Reed.

"The Department of Agriculture, women's clubs, and magazines," responded Mr. Babst.

"Then the Food Administration was not the agency behind the canning boom?" went on Senator Reed.

"No," said Mr. Babst, "not directly."

Mr. Babst said that the Food Administration did support the canning campaign to a certain extent as a means of conserving food for use this Winter.

Senator Jones asked Mr. Babst whether it was true, as Mr. Spreckels had stated, that if Mr. Spreckels had been allowed to bid a little more for Cuban sugar in September he would not have had to close his refinery.

"That statement was pure camouflage," replied Mr. Babst. He asked later that the statement be stricken from the record.

Mr. Babst blamed the I. W. W. for strikes in several refineries last Spring.

"After bringing about strikes," said Mr. Babst, "the I. W. W. circulated false stories that the United States would be without sugar in a short time."

Must Continue to Supply Allies.

"Will we have to continue supplying sugar to the Allies?" asked Senator Reed.

"If the movement of the United States Army to France is not to be delayed," replied Mr. Babst, "we must give the Allies all the sugar they need. We cannot let our Allies send their ships to Java and other far-off sugar markets while every ship available is needed for transport of troops and munitions. The trip to Java, for example, requires 150 days from the British Isles. That is three times as long as it takes a ship to go to Europe from the United States and return."

Representatives of beet growers of Western States will testify before the committee, Senator Reed announced. They beet raisers' representatives say that the growers refuse to plant their usual acreage because refiners' prices for the beets are too low.

The committee's inquiry concerning the coal shortage is to open Monday. The committee has decided to take a recess of only one day—Christmas.

INSTRUCTION.

Make this a Red Cross Xmas.

FRENCH

Persons interested in Army, Navy and Red Cross work should understand French. You can learn to speak it—most of even. Learn during spare moments, at home or camp, easily, quickly. Also other languages.

Language Phone Method

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A system of disc records that fit all phonographs, simple, inexpensive and complete. You hear the pure voice of a French professor pronounce the sentences over and over, until you master it.

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A short course for those in war service.

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THE LANGUAGE PHONE METHOD, 367 Fulton Bldg., 2 West 45th St., near 5th Ave.

NY SCHOOL OF SHORTHAND

Education and Dancing Academy for Children, 258 W. 23d St. (Seventh Ave.) Kindergarten Dept.

FIX TURKEY PROFITS AT 5 CENTS A POUND

Poultry Dealers' Agreement Will Make Price to Consumer About 45 Cents.

HOLIDAY SUPPLY HERE

Arrival of Thirty-three Carloads of Fresh-Killed Birds from the West Is Reported.

Poultry dealers agreed at a meeting yesterday not to exact more than 5 cents a pound profit for turkeys at Christmas time. Experts of the Federal Food Board said that there was little of last year's frozen turkeys in the New York market now, and what there was was not more than 5 per cent. of the available supply. Most of the frozen turkeys, it was said, were in the West. The board announced that the majority of the turkeys supplied for the holiday season are the fresh-killed Western birds. Dealers will sell them, as well as storage turkeys, on a gross margin of not less than 5 cents a pound.

These turkeys, it was said, cost the retailer about 40 cents a pound and, under the agreement, the consumer will pay 45 cents. Wholesale prices quoted yesterday, which it was said would stand for Christmas sales, are as follows:

Fowls, dry-picked, over 5 pounds	32@35c
Fowls, dry-picked, under 5 pounds	27@30c
Roasting chickens, milk-fed fancy	36@41c
Roasting chickens, corn-fed, fancy	32@36c
Ducklings, Spring, stall-fed	29@30c
Ducklings, Long Island	27c
Ducklings, Western, average	21@23c
Geese, fancy fatted, over 12 pounds	30@32c
Geese, fancy fatted, under 12 pounds	28@30c
Geese, corn-fed, average, Western	26@28c

Poultry dealers asked the board not to attempt to fix the price of geese, ducks, or chickens, expressing the fear that such action would affect the stability of the market. Arthur Williams, food administrator, said that this action was not taken for a "runaway market."

In agreeing not to charge more than the five-cent profit on turkeys, the dealers were given to understand that the margin of profit was that between the wholesaler's price and the retail price, and it did not mean that every time turkeys passed through a jobber he, too, must extract a five-cent profit. There was some discussion as to what a margin of profit would mean considering that in some stores the cost of handling was greater than in others.

It was reported that thirty-three carloads of fresh killed turkeys arrived in Jersey City yesterday from Maryland, Missouri, Minnesota, and Texas. Twenty cars of cold storage turkeys came in from Chicago. Many of these turkeys will be marketed outside of New York City.

At the Federal Milk Commission inquiry yesterday P. D. Fox, sales manager for the Borden's Farm Products Company, told how 600,000 quarts of the daily supply of 6,000,000 was distributed by his company. Referring to the cost he said that experience had demonstrated that motor truck delivery was not as satisfactory as the horse-drawn wagon. The recent strike, he said, had increased the overhead charge about $4,500 a week.

The witness expressed the opinion that the consumer would not get as good service if distribution were placed on a non-competitive basis. He admitted, however, that there might be a saving to the consumer if the city was divided into districts and certain territory was assigned to distributors now competing in delivery. He said the Borden's bottle loss was $500,000 yearly, 50 per cent. of this representing the New York loss.

Harry A. Cronk of Binghamton, N. Y., head of the production department of the Borden's Company said that the increased cost in the price of milk to the consumer was not enough to cover the expenses of handling and at the same time allow a fair return on investment. The hearing will be continued today.

H. L. Lefkowise of 1,420 Brook Avenue, the Bronx, who was accused of selling sugar to R. S. Cushman of 146 Amsterdam Avenue at the rate of fifteen cents a pound for 1,000 pounds, appeared before the Federal Food Commission yesterday. At the request of his counsel the hearing went over until Monday.

Max Saks of 29 West 139th Street appeared before the board and denied that he had intentionally covered part of the official placard announcing a refund to customers who had paid an excess charge on sugar. His explanation was satisfactory to the board, and he was dismissed on his assurance that refunds would be made.

The Federal Food Board suggested 45½ to 46 cents a dozen as a fair retail price for eggs; 22 to 33 cents a pound for top steak, and 51 to 33 cents a pound for bottom cuts.

To Relieve a Cold in One Day
(adv.) LAXATIVE BROMO QUININE Tablets. Druggists refund money if it fails to cure. E. W. GROVE'S signature is on each box. 30c.—Adv.

You know the old joke about the Christmas cigars. See that you give good ones this year. Give

JEAN VALJEAN CIGARS

"Truly a Cigar"

Various Shapes and Sizes

DAVE SAQUI MAKER

Boxes of 25 & 50 $2.25 and up

For Sale Where Good Cigars Are Sold

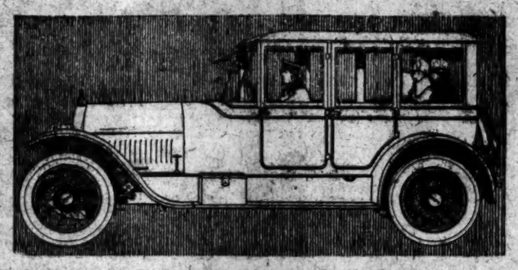
THE CAR THAT MADE STUTZ GOOD IN A DAY

Just in time for Xmas we announce the new STUTZ enclosed body models. STUTZ cars of the open body type have been universally noted for their power, speed and stamina. Now come the new Limousine, Brougham and Sedan bodies mounted on the same incomparable STUTZ chassis. They are designed to meet every weather requirement.

You are invited to inspect these beautiful cars which cannot fail to command your admiration.

William Parkinson Motor Sales Co. Inc.

1804 Broadway (at Columbus Circle)
Newark Branch: 372 Central Ave.



A Holiday Suggestion

Give him a box of Lion Collars for his Christmas

OLDEST BRAND IN AMERICA

$4.95

SPECIAL SALE OF MEN'S

Walk-Over SHOES

$4.95

$6. to $8. Values

These shoes are all this season's models in Black, Tan, and Patent Leather—Button and Lace. This is one of the real sales of the season, at a most opportune time when economy is the watchword of the hour.

A full line of Phoenix Hosiery for men and women

Walk-Over Shoe Stores

New York City: 179 Broadway, 1175-77 Broadway, 1430 Broadway, 144 Bowery, 259 W. 125th St., 622 W. 181st St., 1359 Broadway. Brooklyn: 360-7 Fulton St., 5408 Fifth Ave. Bronx—887 Melrose Ave. Newark, N. J.—795 Broad St.

TRADE MARK
Thomas A. Edison

Open evenings until Christmas

Special Christmas Offer

BUY now! Prices go up January 1st. This special Christmas offer makes it possible for you to select your New Edison and records and have them delivered at once. Make a small payment down but nothing further until *February, 1918.* Then make your first regular payment in an amount to suit your convenience.

The NEW EDISON

No Needles to Change *Plays All Makes of Records*

¶ Through the gift of Mr. Edison's genius it is now possible to have true, genuine music in every home. By tests it has been proved that Mr. Edison actually re-creates the living tone. Hear this most wonderful of all musical instruments, "the phonograph with a soul"—then judge for yourself.

Concert Today and Tomorrow

¶ Holiday shopping is tiring. Come to the Edison Shop Recital Hall and rest for an hour or so. The delightful, quiet surroundings and the truly wonderful music will relieve the strain and enable you to start out with renewed vigor. Come and bring your friends. Concerts daily from 11:30 a. m. to 5:00 p. m.

THE EDISON SHOP

The Phonograph Corp. of Manhattan—Prop. 473 Fifth Ave., Opposite the Public Library

Education and Dancing Adults Children ... W. 43d St. Opposite Knickerbocker Hotel.
Brooklyn—357 Melrose Ave. Newark, N. J.—795 Broad St.
The Phonograph Corp. of Manhattan—Prop. 473 Fifth Ave., Opposite the Public Library

'FLO-FLO' PLEASES AT CORT THEATRE

Familiar Materials Are Richly Embellished and Presented with Spirit.

MUSIC BY SILVIO HEIN

An Amusing Cast That Falls Into Couples in the Manner of Vaudeville.

FLO-FLO, a musical comedy in two acts. Book by Fred de Gresac, lyrics by E. Paulton, music by Silvio Hein. At the Cort Theatre.

Flo-Flo.......Vera Michelena
Isidor Moser.......James B. Carson
Robert Simpson.......Oscar Figman
Billy Cope.......Leon Leonard
Angelina Stokes.......Wanda Lyon
Mrs. R. G. Stokes.......Louise Beaudet
Count Pedro di Seguilla.......George Renavent
Carmen Carassa.......Finita de Soria
Pink.......Thomas Handers
Mud.......Arthur Millis
Officer Casey.......W. H. Mack
Maid.......Marie Hollywell

It was not by any novelty of idea or of material that "Flo-Flo" pleased the audience last night at the Cort, as it apparently did. It tells the tale of a bankrupt society climber who, in the hope of retrieving her fortune, is marrying her daughter to a fake nobleman, also penniless. The innocent girl is really in love with a childhood pal, and the supposed Count is encumbered with a Spanish inamorata whom he had previously robbed and jilted. The first act takes place in a Fifth Avenue lingerie shop, where the chorus is displayed in its least common denominators, and the second shows a wedding rehearsal down on Long Island, where the same young ladies parade in raiment raised to the nth power of voluminous richness. The book and lyrics, by Fred de Gresac and E. Paulton, are neat and witty enough along familiar lines; and the music, by Silvio Hein, though the most tasteful and genuinely pleasing feature of the evening, is quite in the tradition.

The talisman of the occasion was apparently the brisk and varied stage management, credited to Walter Brooks, which was exerted upon a cast that, though it lacked in any exceptional talent, showed an even and sustained excellence. There was, in fact, a general air of vaudeville ginger and twice-a-day assurance in pleasing. The performance was not so much a play as a succession of turns. It is scarcely possible to report it, except in the terms of partners and "acts."

James B. Carson and Oscar Figman were the partners of the lingerie shop, bickering in the manner of Potash and Perlmutter, and with all the familiar lapses into Yiddish vernacular and broken English malaprops. Leon Leonard and Wanda Lyon were the young lovers from Oshkosh, singing and dancing together very pleasantly—especially Miss Lyon, who is good to look at and to listen to. George Renavent and Finita de Soria were the Spanish twain and did "type" acting of no mean order. The comedians were Thomas Handers and Arthur Millis, who danced grotesquely and juggled their pot hats with amazing ease and skill. Vera Michelena was Flo-Flo, and, having the title part, was without a mate. Perhaps that is why she scored so little.

The chorus was no handsomer and no more shapely than is the choral custom; but it had plenty of the well-known commodity that made Jamaica famous. It rejoiced alike in semi-nudity and beneath flowing folds of silk embellished with quarts of jewelry.

If one were inclined toward archaeology, one could point to the originals of almost every feature of the whole elaborate show. But art, not archaeology, is the high goal of the chorus girl, and of the chorus master. So the fact of the ultimate significance is that the performance pleased, and will probably continue to please.

"THE MESSIAH" SUNG.

Columbia University Chorus Appears in Carnegie Hall.

The Columbia University Chorus, under the direction of Professor Walter Henry Hall, fulfilled one of its annual functions last evening in Carnegie Hall by giving a Christmastide performance of "The Messiah." The concert was begun with the singing of a new patriotic chorus by Edward Horsman, with orchestra accompaniment, entitled, "Stand, Stand Up, America." It is a stirring and vigorous composition to ringing words by the composer, and should make the Teutons tremble.

The quality of the Columbia University Chorus has already been shown to be excellent. The men, especially the tenors, are considerably outnumbered by the distaff side, but the complaint is not uncommon among mixed choruses, and the volume is not unsatisfactory. The chorus knew "The Messiah" well and sang it well under Professor Hall's direction, who gave a reading that created no disturbance by departing from traditions.

The solo quartet included Miss Florence Hinkle, soprano; Dan Beddoe, tenor; two well-known singers thoroughly at home in the oratorio style, and in this particular oratorio, who sang with dignity and distinction, and Miss Mabel Addison, contralto, and William Tucker, bass, who are less well-known here. Mr. Tucker's voice has power and quality; he sings with intelligence and with good enunciation. Unfortunately he is troubled with a considerable tremolo, which interferes with the smoothness of his delivery and of his sustained tones. There was also intelligence and sincerity in Miss Addison's singing of the contralto airs, though the voice lacks something in fullness and color.

THEATRE RIVALS IN SUITS.

Klaw & Erlanger and Shuberts Each to Ask for an Accounting.

Following the severance of friendly relations between Klaw & Erlanger and the Shuberts, the former firm yesterday announced that they had brought an action against Lee and J. J. Shubert, Joseph L. Rhinock, and Mrs. George B. Cox, for an accounting under the terms of the pooling agreements. The serving of papers was followed by a statement from Lee Shubert in which it was declared that preparations were being made to bring a similar action against Klaw & Erlanger.

The pooling agreements, which were in force in five cities, made provisions for accountings and payments on Feb. 1 and Aug. 1 of each year. It is claimed by the Shuberts that payments were not made on either of these dates in 1917, while the charge was made by Klaw & Erlanger that the accounts of the Shuberts' Chicago theatres were not truly kept.

The action brought yesterday, it is pointed out by Klaw & Erlanger, is distinct from the suit being brought against the Shuberts in Philadelphia for breach of contract.

For Halifax Relief.

Contributions were received as follows by THE NEW YORK TIMES yesterday for Halifax relief: Anna M. Smedley, $2; Henry William Guernsey, $25.

SUNDAY IN FIST FIGHT WITH PRO-GERMAN

Man Who Attacked Evangelist on Atlanta Platform Roughly Handled by Crowd.

Special to The New York Times.

ATLANTA, Ga., Dec. 20.—Before a screaming, yelling audience of thousands of men and women at the Tabernacle tonight, Billy Sunday, who is nearing the close of his revival here, fought a fast and furious fist fight with a German sympathizer on the platform. While the exchange of blows was about even, Billy had decidedly the better of the argument before the crowd near the platform separated the contestants.

The evangelist had just begun a vigorous attack on the Germans and their allies in this war, observing that he "didn't believe God would be on the side of a dirty bunch that would stand aside and see a Turk outrage a woman."

At this point there came cries of "Look out!" and "Stop him!" and H. W. H. Beuterbaugh, a carpenter of 110 South Prior Street, pushed by the Sunday workers who were trying to keep him off the platform and advanced threateningly on the evangelist. Turning to see the cause of the interruption, Sunday promptly crouched like a prize fighter and launched an attack on the intruder.

Sunday led for the face and missed, and the stranger, who outweighed him fifty pounds at least, landed a glancing blow on the face. Then the evangelist countered with a heavy wallop to the chest as the crowd surged onto the platform and tore the fighters apart.

There was wild confusion and the German sympathizer was roughly handled before the police could reach the scene and rescue their prisoner. In the scramble in the effort to protect the evangelist Mayor Candler was choked, but not badly hurt.

At the police station Beuterbaugh refused to talk with reporters, but told the Assistant Chief of Police that the "work of the devil caused him to attack" the evangelist. He got his seat on the platform right behind Sunday by pretending that he was a minister.

MISS ANNE MORGAN RESIGNS

Her Work in France Causes Her to Quit Vacation Association.

Miss Anne Morgan has sent from France her resignation as Chairman of the War Relief Committee of the Vacation Association, Inc., and from the Board of Directors of the association because her work in France will keep her there indefinitely and make it impossible for her to aid in the work of the association. Mrs. Valentine Schuyler has been appointed her successor.

Newcomb Carlton, President of the Western Union Telegraph Company, has been appointed to fill the place on the Advisory Board caused by the death of John D. Crimmins. Mrs. Newcomb Carlton is in charge of the work of rebuilding the social service department of the association, which has suffered because of concentration on war relief.

TROOPS WIN FURLOUGHS.

War Department Rescinds Orders Affecting Leaves at Camp Dix.

Special to The New York Times.

CAMP DIX, Wrightstown, N. J., Dec. 20.—Division headquarters announced tonight that previous orders had been rescinded and furloughs for Christmas and New Year's would be granted for practically every man in camp. In the jubilee over the news several regimental bands paraded through their reservations.

The War Department order was rescinded when it was learned that the Pennsylvania Railroad Company had plans for moving 50 per cent. of the soldiers to and from their homes without any interference with traffic except a slight change in camp train schedules. Agents of the railroad company were called into conference again this afternoon by Colonel Walt C. Johnson, acting chief of staff, and the traffic plans were completed.

Fifty per cent. of the troops from New Jersey and Delaware will leave for home on early trains Saturday morning and a similar number of New York boys will leave late on Saturday afternoon. Furloughs will extend to Wednesday night.

ANTI-CONSCRIPTION LEADS.

Million Australian Votes Yet to be Counted, However, Including Soldiers.

VANCOUVER, B. C., Dec. 20.—First returns from the conscription plebiscite in Australia give a majority of 120,000 votes against conscription out of about half of 2,000,000 votes cast, according to a cable dispatch from Sydney to The Vancouver World. The million votes yet to be counted include the soldier vote.

In the conscription election in Australia last year the issue was defeated by a margin of 61,000 votes, 1,085,000 ballots being cast in favor of conscription and 1,146,000 against it. Women voted. Estimates place the number of Australian soldiers who were entitled to vote in the election this year at between 300,000 and 350,000.

McCarthy Entertains His Deputies.

Thomas D. McCarthy, United States Marshal, entertained his deputies last night at a dinner in the Postkeller in the Woolworth Building as a testimonial of the appreciation of the work they have done since the war began. Sixty deputies, all that could be spared from their duties, attended, together with some connected with the United States District Attorney's office. Marshal McCarthy complimented his deputies, and declared he was not a candidate for Police Commissioner and would not accept the post if it were offered to him.

Irene Castle Sues for $30,000.

Irene Castle filed suit in the Supreme Court yesterday to recover $30,000 from the Century Amusement Corporation, lessees of the Century Theatre, for breach of contract. She alleges that she was engaged for the run of "Miss 1917" at $900 a week and $100 for each extra performance. She says the defendant dismissed her on Dec. 3 in violation of the contract and estimates that she would have been employed thirty weeks if she had not been discharged.

THEATRICAL NOTES.

Holbrook Blinn will play Duval in Ethel Barrymore's production of "The Lady of the Camellias," which will be seen at the Empire Theatre next Monday. Mr. Blinn is at present appearing in "L'Elevation," which will end its engagement at the Playhouse tomorrow.

"The Grass Widow," at present at the Liberty Theatre, will be moved to the Princess on Monday night.

Contrary to her plans, Sarah Bernhardt did not change her program at the Palace yesterday afternoon. She will continue to appear in "From the Theatre to the Field of Honor" for the balance of the week, and "Camille" and "L'Aiglon" will be her program during her second week.

MUSIC NOTES.

Yvette Guilbert will present a Christmas program for her final matinée this afternoon at the Théâtre du Vieux Colombier.

Paul Althouse will sing the tenor rôle of Win san Luy in "L'Oracolo" at the Metropolitan tomorrow evening, in place of Rafaelo Diaz, who is indisposed.

The Flonzaleys will play in the people's series at Washington Irving High School tomorrow night Haydn's quartet in D, Op. 76, No. 5; Schumann's in A, Op. 41, No. 3, and an intermezzo by D. G. Mason.

GIFTS FOR NEEDIEST PASS $50,000 MARK

Total Within $4,000 of High-Water Line Received in Campaign of 1916.

MORE IS NEEDED THIS YEAR

Charities Feel Pinch of High Cost of Living—Receipts for Day Reach $2,268.79.

Contributions for the One Hundred and Forty Neediest Cases printed in THE NEW YORK TIMES and for other similar cases passed the $50,000 mark yesterday and reached a total of $51,168.16. The contributions which came in yesterday to all recipients amount to $2,268.79.

Less than $4,000 is now required to bring the total above that obtained in the 1916 campaign, which was the most successful ever held up to that time. The charitable organizations administering the fund for the One Hundred and Forty Neediest and for other needy cases are anxious to have last year's figure greatly exceeded, for the reason that the present high prices have made every kind of necessity provided for the neediest cases much more costly.

Most of the money now being received will be applied to very needy cases outside of the published list of one hundred and forty, which are, of course, only samples of thousands of other similar cases. Every cent which is received will be applied in full to the relief of families in dire necessity. The Association for Improving the Condition of the Poor made this statement yesterday:

The A. I. C. P. received today in contributions sent directly to this office for cases published in THE TIMES $246. In addition to this it received in a check from THE NEW YORK TIMES $821.72, making a total for the day of $1,077.72. This makes a total of $13,329.59 received to date from all sources.

After meeting the full needs of the twenty-eight cases published in the original list of 100 we now have a total of $2,015 available, (provided the consent of the donors can be secured,) for the ten additional cases. The total amount needed for the ten additional cases is $4,048.

Canada Sends Contribution.

Another contribution came from Canada yesterday, this one being received by the State Charities Aid Association from the Tamahaac Club of Ancaster, Ontario. Among other contributions from distant points were a gift from Margaret and Richard Tucker of Pinehurst, N. C., and an anonymous gift from headquarters at Fort Monroe, Virginia.

Additional gifts may be sent directly to The New York Times or to any of the following organizations administering this charity:

THE ASSOCIATION FOR IMPROVING THE CONDITION OF THE POOR, 105 East Twenty-second Street.

THE CHARITY ORGANIZATION SOCIETY, 105 East Twenty-second Street.

THE STATE CHARITIES AID ASSOCIATION, 105 East Twenty-second Street.

THE BROOKLYN BUREAU OF CHARITIES, 69 Schermerhorn Street, Brooklyn.

Contributions were received yesterday as follows: By THE NEW YORK TIMES, $1,020.74; by the State Charities Aid Association, $431; by the Charity Organization Society, $597.15; by the Association for Improving the Condition of the Poor, $240; by the Brooklyn Bureau of Charities, $44.

The following contributions were received yesterday by THE TIMES:

Margaret and Richard Tucker	$5	Believer in The Times	10
J. H. Douglas	10	Miss Lois Hughes	5
M. J. Breitenbach	100	S. B. of B. B. & C.	9
G. H. Walker	20	M. H. G.	5
Mrs. F. H. S.	2	P. H. C.	2
Adelaide Marie	2	L. B.	10
A. T. Scott	25	M. H. B.	5
Mrs. S. C. Parlss	5	M. Stramiello	5
M. F. Hand	10	Mrs. E. Folse	1
Laura Well	10	Marion C. Hays	5
William and Charles Bennett	3	Mrs. G. C. Furness	25
		Memory of Jimmy	10
Miss E. B. Johnson	1	Margaret M. Feonster	10
B. L. Myers	5		
A. B. B.	5	W. H. Duncan Co.	10
Young Couple	5	M. J. C.	5
H. K. H.	1	X. Y. Z.	5
Marion Warner	100	Eleanor S. Halpin	1
M. A. M.	2	A Friend	2
H. B. Potts, Jr.	5	Mrs. Davis	100
Baby Jane Carel	5	Rudolph Recht	25
B. S. Ashby	5	W. E. W.	10
Rose E. Alexander	5	Mabel R. Hood	3.74
David Valentine	10	M. D. D.	4
E. W. Seidler	5	Robert Goldberg	10
Mrs. E. B. Powell	10	John B. Clark	30
Norma & Arthur	2	E. M. Padelford	10
E. and K. Jones	1	W. T. B. Whitten	5
Mrs. L. A. Wisterman	1	L. J. McKeon	1
		Dora H. Demirth	10
A. F. Weber	5	Mrs. J. Unger	2
Mrs. J. Levy	15	Mrs. M. Hartig	10
L. M. Collins	10	Adolph Goldmark	50
B. R. Michael	2	M. M. F.	150
A. J. Stern	20	S. R. Vail	5
Anonymous	3	L. Albert	5
L. S. David	5	M. B. Wilcox	10
B. H. Wierner, Jr.	5	Friend	1
L. B. Hill	5	H. R. S.	1
Mrs. G. Falk	5	M. B. Alderton	5
Mrs. H. D. Hibbard	5	C. L. Bickford	5
E. Tuscano	20	Mrs. H. E. Slocum	10
R. Rosenstein	5	Helen, Jack and Billy	1
A. Carpenter	2		
W. H. Drayton, 3d	10	Mrs. B. B. Marcu	5
M. Wilson	5	F. A. B.	5
Francis Halpin	5	No Name	10
J. M. Crookall	5	J. H.	5
Bernard Hirsh	20		
Total			$1,020.74

From Charity Organization Society.

Contributions were received as follows by the Charity Organization Society:

Mrs. R. A. Perine	$5.00	James J. Brady	$5.00
Mrs. H. D. Walter	5.00	Anonymous	5.00
Mrs. Ella Boehm	2.00	M. G. Barnwell	10.00
Frida Zinsser	10.00	S. S. Class of Five Little Girls	.50
Mrs. D. M. Bell	25.00		
Well Wisher	1.00		
M. G. Andrews	2.00	Geo. F. Butterworth	25.00
A. B. Egerton	2.00		
Rev. and Mrs. R. B. Mitchell	3.00	Mrs. H. K. Caskey	5.00
		In Memory of J. B. C.	10.00
Mrs. R. Russell	1.00	Mrs. F. Dellas	10.00
Miss B. G. Russell	1.00		
F. G. Lonergan	25.00	A. E. Plower	1.00
Anonymous	5.00	B. G. Gaskell	5.00
Mrs. E. A. Morgan	50.00	C. W. Hall	1.00
Mrs. H. C. Odell	5.00	Mrs. F. R. Hutton	8.75
Mrs. B. H. Van Ingen	100.00	N. Krauskopf	15.00
		T. A. McAuliffe	2.00
Englewood, N. J.	1.00	Mrs. E. H. Markoe	25.00
S. L. N.	5.00	A. Meyenberg	5.00
L. H. Abraham	25.00	Thank Offering	5.00
Miss Arbens	50.00	Julia Schayer	10.00
Fellow Students N. Y. Training School for Teachers	20.00	Mrs. L. A. Stevens	5.00
		J. B. Sheffield	10.00
		Anonymous	10.00
		M. B. Tomkins	10.00
Total			$597.15

The following contributions were received by the State Charities Aid Association:

Bertha C. Gaskell	$5	In Memory May H. Emerson	$1
Florence Davidge	20	In Memory Margaret Sweeney	1
Mrs. N. Heston	1		
In Memory of B. D. Hagadorn	1	Miss Knapp	5
A. G. R.	3	Mrs. A. L. Kahn	100
Miss B. H. Carr	3	Harry Wheeler	5
In Memory of Capt. W. G. B.	5	Miss Waterman	1
		M. R. Webster	5
Mrs. Percy Jackson	25	Mrs. S. Weldon	10
Anonymous	5	Frieda Zinsser	5
A. Meyenberg	5	M. R. Herrick	10
Mrs. E. A. Morgan	50	Mrs. M. B. Mosher	10
In Memory of a Little Life	1	Mrs. J. L. Loomis	25
Marjorie B. Cooke	1	Mr. & Mrs. Henry J. Sills	20
Mrs. C. B. Petrasch	100	Miss E. H. Boardman	1
In Memory Edward F. Whicher	1		
Total			$431

Contributions were received as follows by the Association for Improving the Condition of the Poor:

Mrs. O. Abrams	$2	Mrs. John J. Knox	$5
Miss A. C. B.	5	Amelia Meyenberg	5
Harry A. Benson	5	Mrs. C. & Sanders	5
Mrs. Ralph Bisbee	5	E. H. H. and G. G. O. Simons	150
Mrs. G. B. Case	50		
C. H. S.	5	Allan Snyder	1
James S. Bixby	5	Mrs. L. F. Tiemann	2
C. T. Fiske	5		
Mrs. G. H.	1		
Total			$240

The Brooklyn Bureau of Charities reports the following contributions:

Anonymous	$11	Elaine	$0.25
Anonymous	2	Gwendolyn	.25
Friend	1	Irvian	2
Arthur Adams	1	Mrs. J. L. Killgore	5
Audrey	.25	Neel	2
Robert Brandon	5	Mrs. T. Sauvage	5
H. A. Camp	5	Robert T. Stone	10
Total			$44

A contribution of $5 in yesterday's list should have been acknowledged as coming from Mrs. Abell.

SYLVIO LAZZARI ARRIVES.

His Opera, "Le Sauteriot" to Have Its World Premiere in Chicago.

Sylvio Lazzari, whose opera, "Le Sauteriot," will have its world premiere by the Chicago Opera Company, arrived yesterday at an American port from Paris. He was to resume his journey today in order to assist Director Campanini in producing his opera, which will later be heard in New York. Mr. Lazzari, though born in the Italian Trentino, and therefore an Austrian subject formerly, has lived in Paris more than thirty years, and is a naturalized Frenchman.

Lazzari in "La Lépreuse," an earlier opera, collaborated with the playwright Henri Bataille, author of "The Torches." That opera was a sensation abroad some years ago, but was thought to be unsuited to America. His present work, he said yesterday, is from a play by Count E. de Keyserling, "A Sacrifice of Spring," the scene laid in modern Lithuania. It was translated into French prose by Henri Pierre Roché, who also adapted an American play, "The Yellow Jacket," for Paris. Martial Perrier made the libretto in verse for "Le Sauteriot."

The new opera is named from its chief character, a young girl adopted as a foundling—"sauteriot" is the "little grasshopper," the "cricket on the hearth,"—who stops a knife duel between two lovers of her half-sister. She is courted by one of them, and when abandoned by him takes poison, using the medicine left for her stepmother, for whom she has prayed that her own life may be sacrificed. Mr. Campanini plans to give several performances in Chicago before his company brings this work, with two American operas and other novelties, to New York.

"Carmen" Fills the Metropolitan.

The Metropolitan broke all theatrical traditions of the week before Christmas by selling out the last seat in the house last evening for Bizet's "Carmen," sung for the third time this season. Caruso was in good voice in the "Flower Song," and he acted the later scenes with Mme. Farrar as dramatically as they have done before. Miss Peterson confirmed the favorable impression she had made as Micaela, and Mr. Whitehill looked and sang a powerful Toreador. The Spanish dances and ensembles were kept well in hand by Conductor Monteux.

CHRISTMAS MYSTERY PLAYS

The Greenwich Village Players in the Nativity and the Adoration.

The reputation of the English mystery plays for dramatic vivacity and for homely religious feeling is largely based on the York and Towneley cycles, but the language of the Chester cycle is more familiar to modern ears, and, in preparing their representation of the Nativity and the Adoration, the Greenwich Village Players made use of this text.

Though originally acted in open squares among the populace, the little plays are now transferred to a cathedral oratory, the production being presided over by a priest. The whole is very dimly lighted, the figures of the Virgin and the Child being scarcely discernible. Both speech and action are slow in the extreme. The performance will certainly not offend any prejudice; but it throws very little light on the gayety of the religion of the Middle Ages, its homely sweetness, and its richly colored emotionalism.

The performance will be repeated this afternoon at 3 and on Christmas Eve, beginning at 11:45.

Mrs. Fiske to Go to Knickerbocker.

Mrs. Fiske, who is at present appearing at the Criterion in "Madame Sand," will transfer that play to the Knickerbocker on the night of Monday, Dec. 31, and on the same night Laurette Taylor will begin an engagement at the Criterion in "Happiness," a comedy by J. Hartley Manners. Among those in Miss Taylor's supporting company will be O. P. Heggie, J. M. Kerrigan, Hubert Druce, Lynn Fontanne, Violet Kemble Cooper, and Catherine Proctor.

NEW YORK'S LEADING THEATRES.

EMPIRE B'way & 40 St. Evs. at 8. Matinees Wed. & Sat. at 2. NEXT MONDAY AT 8 P. M. ETHEL BARRYMORE THE LADY OF THE CAMELLIAS SEATS NOW ON SALE.

GEO. M. COHAN Thea., B'way, 43 St. Evs. 8:20. Mats. Tom'w, Xmas & Wed. 2:20. Mr. Leo DITRICHSTEIN in the Greatest Comedy Hit in Years "THE KING"

AFTER THE PERFORMANCE ROOF ATOP THE NEW AMSTERDAM Ziegfeld Midnight Frolic

KNICKERBOCKER, B'way & 38th St. Evs. 8:20. Mats. Tom'w, Xmas & Wed. 2:20. DONALD BRIAN HER REGIMENT The Musical Comedy Success

LIBERTY W. 42 St. Evs. 8:20. Mat. Tom'w 2:20. No Advance in Prices. Best Seats $2. BEST MUSICAL COMEDY IN TOWN THE GRASS WIDOW XMAS NIGHT, DEC. 25TH, SEATS TODAY "GOING UP" A MUSICAL COMEDY NOVELTY

GAIETY B'way & 46th St. Evs. 8:20. Matinee Tomorrow 2:20. No Advance in Prices. Best Seats $2. Alexandra Carlisle in THE TARKINGTON-STREET COMEDY, The Country Cousin

MONDAY EVE., DEC. 24—SEATS NOW CHARLES DILLINGHAM will present WILLIAM COURTENAY AND THOMAS A. WISE By Arrangement with J. Fred Zimmerman, Jr. in GENERAL POST A New Comedy by J. E. Harold Terry BIGGEST LONDON SUCCESS IN YEARS

HARRIS West 42d St. Evenings at 8:30. Mats. Tom'w, Xmas & Wed. 2:30. THE NAUGHTY WIFE (LOSING ELOISE)

CRITERION B'way & 44 St. Evs. at 8:30. Mats. Tom'w, Xmas & Wed. 2:30. No Advance in Prices. Best Seats $2. Mrs. FISKE MADAME SAND by Philip Moeller

REPUBLIC WEST 42 ST. Evenings 8:30. Matinee Tomorrow 2:30. MAT. TOM'W PHONE FOR SEATS TODAY, BRYANT 4281 LOU MOVES NEXT MONDAY TO 39TH ST. THEATRE. TELLEGEN in "BLIND YOUTH" by Willard Mack and Lou Tellegen NEXT MON. EVE., 8:30, SEATS NOW. A. H. WOODS presents Parlor, Bedroom & Bath

HUDSON West 44th St. Evs. 8:30. Mats. Tom'w, Xmas & Wed. 2:30. The PIPES of PAN

FULTON West 46 St. Tom'w Night Seats Now Raymond Hitchcock & E. Ray Goetz present "Words & Music" A SNAPPY REVUE WITH A CAST DE LUXE & A BEAUTY CHORUS DE LOOKS

CENTURY B'way, 62d St. EVEGS. 8:20. LEW FIELDS, CECIL LEAN, BESSIE McCOY DAVIS & Extra Added Star ELSIE JANIS "MISS 1917" Wed. & Sat. Mats.—Reduced Prices. SUN. NIGHT POPULAR CONCERT. Holiday Matinees—Popular Prices. AFTER THEATRE COCOANUT GROVE "A Night in Spain" Spanish Dance Revue

COHAN & HARRIS W. 42 St. Mats. Tom'w, Xmas & Wed. Funniest American Comedy of Recent Years A Tailor-Made Man with GRANT MITCHELL

LYCEUM West 45th St. Evs. 8:30. Mats. Tom'w, Xmas & Thurs. DAVID BELASCO presents Tiger Rose

PARK B'way & 59th St. Evs. 8:15. Mats. Tom'w, Xmas & Wed. 2:15. VALVERDE'S FANTASTIC REVIEW THE LAND OF JOY Greatest Dancing Show in the World. SUNDAY NIGHT, VALVERDE CONCERT

BELASCO West 44th St. Evs. 8:30. Mats. Tom'w, Xmas & Thurs. 2:30. 128TH TIME TONIGHT DAVID BELASCO Presents Polly With a Past

ELTINGE West 42d St. Evs. 8:30. Mats. Tom'w, Xmas & Wed. 2:30. Business Before Pleasure With Barney Bernard & Alexander Carr

Fred Stone JACK O' LANTERN GLOBE B'way 46th St. Evs. 8:20. Mats. Tom'w, Xmas & Wed. 2:20.

AMERICA'S FOREMOST THEATRES AND HITS UNDER THE DIRECTION OF SAM S. & LEE SHUBERT, INC.

WINTER GARDEN B'way & 50. Mats. Tom'w, Xmas & Wed. DOING OUR BIT Sunday Night Concert A BIG BILL OF KNOCKOUTS!

44th St. THEATRE Roof Theatre Phone Bry. 61 Nightly at 9. Mat. Tom'w, 2:30. Xmas at 3. A HIT! Lee and J. J. Shubert's Musical Production Over the Top T. Roy Barnes, Justine Johnstone, Craig Campbell, Laurie & Bronson. 50 Pretty Justine Johnstone Girls. Regular Theatre. No Restaurant. No Smoking.

48th St. THEATRE, E. of B'way TONIGHT BEG'G AT 8:20. G. M. Anderson & L. Lawrence Weber offer A PLAY OF WOMEN AND THEIR HOMES YES OR NO By ARTHUR GOODRICH. Matinees Tom'w, Xmas and Thurs.

BROADHURST Thea. 44th W. of B'way Sat. Eve. No Mat. Xmas. Extra Mat. Dec. 27 WILLIAM FAVERSHAM MAXINE ELLIOTT IRENE FENWICK MACLYN ARBUCKLE in "LORD AND LADY ALGY." Good Balcony Seats, $2 to $1.

CORT THEATRE 48th St. E. of B'way. TO THE PRESS AND PUBLIC: On behalf of MR. JOHN CORT and myself, I wish to thank last night's wonderful audience for its generous approval and appreciation of our efforts to entertain. "FLO-FLO" FIRST MAT. TOMORROW.

SHUBERT 44th, W. of B'way. Evs. 8. Mats. Tom'w, Xmas & Wed. LEE & J. J. SHUBERT'S MODEL MUSICAL PRODUCTION MAYTIME At Xmas Time Enjoy Two Hours of Maytime. Charles Purcell, Peggy Wood & Wm. Norris.

CASINO B'way & 39th St. Ev. 8:15. Mats. Tom'w, Xmas & Wed. Smartest of Musical Comedies OH, BOY! PRICES: 50c, 75c, $1.50, $2. POP. MAT. WED. REG. MAT. SAT.

BIJOU W. 45th St. ODDS AND ENDS OF 1917 Mats. Tom'w, Xmas, Wed. & New Year's.

PLAYHOUSE West 48th St. Eves. at 8:30. Matinee Tomorrow 2:30. LAST WEEK Grace George in Henry Bernstein's Great Play "L'ELEVATION" (THE HEIGHTS). Xmas Night, Margaret Anglin in "Billeted."

COMEDY, 41st, near B'way. Eve. 8:45. Mats. Tom'w, Xmas & Thurs. WASHINGTON SQ. PLAYERS IN THEIR BEST BILL. 25c to $1.50 WE PAY TAX Except Sat. & Holl.

HIT "The Gipsy Trail" AT THE Plymouth 45 St., W. of B'way. Bryant 40. Mats. Sat. & Wed. 2:30. BEST SEATS AT BOX OFFICE.

LONGACRE West 48th St. Evenings 8:15. Mats. Tom'w & Wed. 2:15. DELIGHTFUL, TUNEFUL AND GAY LEAVE IT TO JANE

MOROSCO 45 St. W. of B'way. Ev. 8:20. Mats. Tom'w & Wed. 2:20. OLIVER MOROSCO'S LAUGHING SENSATION LOMBARDI, Ltd. with LEO CARRILLO

BOOTH 45th St., W. of B'way. Ev. 8:25. Matinees Tom'w & Wed. 2:25. GUY BATES POST IN THE MASQUERADER No Mat. Xmas. Extra Mat. Fri., Dec. 28.

Maxine Elliott's 39th, nr. B'way. 8:30. Mats. Tom'w, Xmas, Wed. MARJORIE RAMBEAU in "EYES OF YOUTH"

39TH ST. Theatre nr. B'way. Evs. 8:30. Matinee Tomorrow 2:30. George V. Hobart's Farce with Hale Hamilton. WHAT'S YOUR HUSBAND DOING? Last 2 performances. CHRISTMAS EVE., DEC. 24 Moving from the Republic LOU TELLEGEN in "BLIND YOUTH" EXTRA MATS. XMAS and NEW YEAR'S.

ASTOR OPENING CHRISTMAS NIGHT. SEATS NOW ON SALE. WHY MARRY? With NAT C. GOODWIN, EDMUND BREESE, ESTELLE WINWOOD, SHELLEY HULL, ERNEST LAWFORD, BEATRICE BECKLEY. A Comedy by Jesse Lynch Williams

Standard B'way & 90 St. Evs. 25c to $1. John Barrymore, Constance Collier in "Peter Ibbetson." Mat. Sat., 25c to 75c. Next Week, "Mother Carey's Chickens."

LOEW'S 7th Av. 124 St. Eve. 25c to $1. "THE MAN WHO CAME BACK." Mat. Sat., 25c to 75c. Next Week, "MARY'S ANKLE."

METROPOLITAN OPERA HOUSE Tonight at 8, Boris Godunow. Homer, Delaunois; Didur, Althouse, Rothier, Bada. Cond., Papi. Sat. at 2, Nozze di Figaro. Farrar, Hempel, Matzenauer; Howard, Kanders; De Luca, Didur, Rains, Malatesta. Cond., Bodanzky. Sat. at 8 (75c to $3), L'Oracolo. Easton, Braslau; Scotti, Althouse, Didur, Rossi. Pagliacci. Muzio; Martinelli, Amato. Cond., Moranzoni. Sun. Eve. Concert (50c to 1.50). Heifetz, Russian Violinist; Conde, Soprano (debut); Mardones. Ent. Orch. Cond., Hageman. Next Mon. at 8, Samson et Dalila. Homer; Caruso, Amato, Rothier. Cond., Monteux. Tues., XMAS DAY MAT. at 2 (75c to $3). BOHEME. Peterson, Miller; McCormack, De Luca, Didur, Segurola, Leonard. Cond., Papi. Wed. at 8, Thais. Farrar, Sparkes, Howard; Kanner; Whitehill, Diaz (debut), Rossi. Cond., Monteux. Thurs. at 8, Francesca da Rimini. Alda, Sundelius; Martinelli, Amato, Bada. Cond., Moranzoni. Fri. at 8, Faust. Farrar, Delaunois, Howard; Martinelli, Rothier, Chalmers. Cond., Monteux. BROOKLYN ACADEMY OF MUSIC. Tues., Dec. 25, at 8, Daughter of the Regiment. Hempel, Mattfeld; Carpi, Scotti, D'Angelo. Con. Papi. HARDMAN PIANO USED.

PHILHARMONIC SOCIETY OF NEW YORK HALIFAX Sufferers' Benefit ALMA GLUCK ZIMBALIST JOSEF STRANSKY AND THE PHILHARMONIC Orchestra Volunteer Their Services in Aid of the Stricken City. SUNDAY AFT., DEC. 23, AT 3 AT CARNEGIE HALL Tickets at Box Office, Carnegie Hall. BUY TICKETS AS A CHRISTMAS PRESENT FOR SOLDIERS AND SAILORS FELIX F. LEIFELS, Manager.

GALA CONCERT CARNEGIE HALL, Sat. Aft., Dec. 29. REPETITION OF 'The Children's Crusade' as an additional Symphony Concert for Young People. Entire Chorus of 250 from the ORATORIO SOCIETY OF N. Y. Chorus of 300 Children from New York Public Schools—Soloists: Florence Macbeth, Edith Chapman-Goold, Albert Lindquest, Royal Dadmun. New York Symphony Orchestra. WALTER DAMROSCH, Conductor. Tickets now on sale at Box Office, Carnegie Hall, and room 1202, Aeolian Bldg.

CARNEGIE HALL, Sun. Aft., Dec. 30, at 3 VIOLIN RECITAL BY MISCHA ELMAN SEATS NOW ON SALE. Mgt. Metropolitan Musical Bureau. Steinway Piano.

FOURTH BILTMORE FRIDAY MORNING MUSICALE GRAND BALLROOM, HOTEL BILTMORE, This Morning at 11. ANNA Case MISCHA Elman MARY Warfel JAMES Stanley Res. Seats, $3. Box Seats, $5. On sale at Biltmore Box Office. Management R. E. Johnston. Knabe Piano.

ORATORIO SOCIETY "The Messiah" Carnegie Hall, Thurs., Dec. 27, 8:30 Mabel Garrison, Mary Jordan, Theo. Karle, Henri Scott. Symphony orchestra, chorus of 250. Walter Damrosch, Conductor. Seats 75c. to $2.50, at Box Office or 1 W. 34th St.

THEATRE DU VIEUX COLOMBIER YVETTE GUILBERT TO-DAY AT 3—CHRISTMAS PROGRAM EMILY GRESSER, Violin. ELIZABETH MOFFAT. LAST RECITAL; Next Sun. Eve. at 8:15. CHANSONS DES SOLDATS DE FRANCE. BOX OFFICE (65 W. 35th) ....KNABE PIANO

AEOLIAN HALL, Sun. Aft., Dec. 23, at 3. ORCHESTRAL Society of N. Y. (70 Musicians) MAX JACOBS.......CONDUCTOR Symphony, Franck; Francesca da Rimini; Tschaikowsky; 2 Sketches, Hartmann. Irish Rhapsody, Herbert. Tickets 25c to $1.00, at Box Office.

Carnegie Hall, Sat. Eve., Dec. 29, at 8:15. THREE REMARKABLE BROTHERS—LEO, JAN AND MISCHEL CHERNIAVSKY In Joint Recital (Mason & Hamlin) Tickets 50c. to $2. Mgt. Haensel & Jones.

Sat. Eve., Dec. 22. People's Symphony ann'ce FLONZALEY QUARTET in the third of six Sat. Chamber Concerts at Washington Irv. H. S. (Irv. Pl. & 16th St.) Subscription 4 remaining concerts $1. Tickets at Wanamaker's, Macy's, & 17 West 8th St.

YORKVILLE THEATRE, 86th Street, near Lex. Ave. Tel. Lenox 8888. LAST WEEK! 8:15. "AUTOLOVE." Tuesday Eve. 8:15, Johann Strauss Operetta FIRST TIME IN AMERICA On the Blue Danube

Loew's American Roof 42 St., W. B'way Every Eve. at 8:15. GLIDING O'MEARAS, "EXPANSION," NAPPY AND HIS ARMY, & 6 OTHERS. All Seats Reserved 25, 35, 50

ST. NICHOLAS RINK—3 SESSIONS DAILY Largest Rink in Greater N. Y. 66 W. 66th St. ADM. 50c. Beginners Taught ICE SKATING

Opera CHOICE SEATS FOR ALL OPERAS SUBSCRIPTIONS Bought, Sold, Exchanged. Broadway Thea. Ticket Co., 218 W. 42d St. (Phone 8500 Bryant) Miss V. Buchanan, Mgr. Op. Dept.

Opera TICKETS Tel. Bryant 7869-7880 41 St. Opera Ticket Co. Centre seats for tonight, Boris Godunoff, Louise Homer, at box office prices. Sat. Eve., L'Oracolo & Pagliacci, Muzio, Martinelli & Amato. 1449 B'way. (Schulte Cigar Store.)

OPERA Tickets. Tel. Bryant 7877-7878. Center seats for to-night's opera, Boris Godunoff, with Louise Homer, at box office price. Sat. eve. L'Oracolo, Pagliacci, with Muzio, Martinelli & Amato. Mon. Samson et Dalila with Caruso & Homer. All operas. Connell, 1438 B'way (40-41 St.)

Opera SEATS FOR TONIGHT & ALL OPERAS Subscriptions bought, sold & exchanged. JACOBS, Theatre Ticket Office, Normandie Hotel, B'way, 38 St. Phones 4188-4189-4190-6442 Greeley.

OPERA TICKETS. PHONES: Bryant 4188-9752 SEATS FOR TONIGHT AND ALL OPERAS. NEW TICKET EXCHANGE, 1418 B'way, opp. Met. Op. House.

MOTION PICTURES.

44th ST. THEATRE (Just W. of B'way). Telephone 7292 Bryant. Beginning SUNDAY NIGHT, DEC. 23, at 8:20, and thereafter MATINEES DAILY 2:30, 25c to $1.00. EVENING, 8:20, 25c to $1.50. THE MOST WONDERFUL, AUTHENTIC AND THRILLING COLOR MOTION PICTURES OF OUR NAVY PRIZMA COLOR PRODUCTION SUPER-DREADNOUGHTS HYDROPLANES—TORPEDOES IN ACTION ALL TAKEN SINCE THE WAR. RESERVE SEATS TODAY. A Wonder Story Told Through Prizma Films

LYRIC THEATRE, W. 42nd St. To-night, 8:30, 25c to $1. ALL SEATS RESERVED William Fox Presents WILLIAM FARNUM in Victor Hugo's Immortal Masterpiece Les Miserables Pop. Mat. 2:30 Today, 25c & 50c.

BROADWAY THEATRE, at 41st Street. Continuous, Noon to 11:30. VIOLET MERSEREAU "The Girl by the Roadside." HERBERT RAWLINSON in "The High Sign." ADDED ATTRACTION The Halifax Disaster Mats. 20-25c. Nights, 20-35-55c (Incl. War Tax)

Loew's New York Theatre & ROOF 10c, 20c, 25c. Cont. 11 A. M. to 11 P. M. Roof to 1 A. M. EARLE WILLIAMS in "In the Balance." LILLIAN RUSSELL in "New York Luck."

81st St. Theatre, at B'way. Tel. Schuyler 3 TRIANGLE'S "THE ZEPPELIN'S LAST RAID" Also Special VAUDEVILLE.

STRAND MAE MARSH in "The Cinderella Man." Popular concert today 11:15. Strand Symphony Orchestra. B'way & 47th St.

"CHEER UP!" AT THE HIPPODROME THE HOLIDAY SHOW AT SHOPPERS' PRICES. Mat. Today. $1.00 Best Seats NIGHTS at 8:15.

GREENWICH VILLAGE THEATRE 4th St. and 7th Ave. Tel. Spring 2403. Evgs. 8:45. Mat. 3 One-Act Plays. Prices $1.50, $1, 50c. Sat. 2:30. Special MATINEE TO-DAY at 3. The Chester Mysteries 1st Time in America Prices 50c & $1.

Th. VIEUX COLOMBIER 65 West 35th Street. Greeley 1522. Tonight at 8:30. Becque, Merimee, Moliere SATURDAY NIGHTS—POPULAR PRICES.

MANHATTAN Opera House. Evs. at 8. Mats. Wed. & Sat. 2. Most Wonderful, Lavish, Fascinating, Colossal, Gorgeous Production in History of American Stage. CHU CHIN CHOW Now in Its Second Year in London. Evgs. & Sat. Mat. 25c-$2. Wed. Mat. 25c-$1. Always 300 Orch. Seats at $1.50 (Except Sat. Eve.) MATINEE EVERY DAY NEXT WEEK EXCEPT MONDAY

B. F. KEITH'S PALACE B'WAY & 47TH ST. Daily Mats. 25c-$1. Mme. BERNHARDT in "From the Theatre to the Field of Honor." BELLE BAKER, Cameron Sisters, others.

B. F. KEITH'S RIVERSIDE B'WAY & 96 ST. —Anniversary Jubilee— Gus Edwards' Annual Song Revue, Dorothy Toye & others.

COLUMBIA B'way & 47th. Twice Daily. 2:15 & 8:15 Popular Prices. The GOLDEN CROOK with Billy Arlington.

DO YOUR New Year's Eve Table Reserving Early To See the World's Best SKATERS IN THE Winter Ice Show In The Golden Glades THAT ZIP-ZIPPY DINNER SHOW AT 7:15, THAT SNAPPY MIDNIGHT PARADE AT 11:30.

KATIE SCHMIDT and ELLEN DALLERUP

Thomas Healy's Broadway & 66th St. Reserve Tables Especially for Tonight. Phone Col. 9900

When He Comes From Camp that hungry soldier of yours, take him to a place where he can be fed in the way he deserves and at the same time be highly entertained.

There is no end of color and amusement in the twenty act cabaret—evenings seven to one.

The special daily luncheon is always worthy of your consideration—90c (Music) From 12 to 2:30 P.M.

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NEW YORK, FRIDAY, DEC. 21, 1917.

TAXATION BY REGULATION.

Representative KITCHIN succeeded in preventing some necessary betterment in his self-admired excess profits tax, and Senator SIMMONS gave notice that there will be no general revision of it. They might have saved themselves their trouble of obstruction, for the process of extra legislative amendment is under way at the hands of the Excess Profits Tax Advisory Board. This board, it will be remembered, was appointed when the Treasury was unable to understand the law without expert assistance. It is officially stated that the board has not declared the law to be "crude, unworkable, and impossible of administration." On the contrary, as interpreted by the board, "few features will require legislative redress," and the statute needs nothing more than sympathetic constructions "not out of accord with the revealed intent of Congress." Put into plainer words, this means that the Treasury is about to do on advice what it would not venture to do otherwise, and to take a risk of the Court's sustaining procedure for which only doubtful support can be found in the language of the law. The risk is not great. The constructions already forecast are so favorable to the taxpayers that there is nobody likely to bring suit to restore the obnoxious constructions of the law instead of the kindlier and more practical ones of the Advisory Board.

It is estimated that some seven million taxpayers are interested in this statute, which is so complex that instructors in its meaning are to be active in every county in the country. They cannot find what the law means by using ordinary constructions of plain language. Nothing can be plainer than the law that the exemptions under the excess tax must be deducted under the first rate or "bracket," if at all. But the ruling is that if the deduction "is greater than 15 per cent. of the invested capital, and therefore cannot be fully allowed under the first rate or bracket, then any remaining portion of the deduction will be allowed under the second bracket, and continued if necessary into the succeeding bracket or brackets." That is the way the law ought to have been written if the thing were to be done without wrong to the taxpayers. But if the attempt had been made to amend the law in this respect, the entire subject would have been open to put into the law something equally bad. The risk was too great under the conditions of the moment, and the amendment by regulation is good enough so far as it goes.

Other amendments by regulation are equally sweeping in large classes of cases, although not running through the entire law. For example, partnerships are allowed to include partners' salaries as expense in order to put them on an equality with corporations in this respect. The effect is to deduct the salary payments from income derived from capital invested. This construction is reached by applying the principle of Section 209 to the language of Section 201. In the words of Commissioner ROPER, the two sections taken together allow "each individual who really earns a salary by personal exertion, no matter in what business connection, to have it taxed under the 8 per cent. provision of Section 209." It is going only a single logical step further to allow a person to pay a salary to himself and to deduct it as a business expense. If there is a direct and distinct money advantage in it, the practice may become general. A salaried man with investments might pay himself something for managing his investment business, and so on.

Commissioner ROPER also makes some mention of a ruling that merchants may inventory merchandise at either cost or market value, and that brokers are to be regarded within that ruling as merchants of securities. It is not clear that either does or should apply to individuals who keep no books, and who, therefore, are too much exposed to the temptation to deduct losses without including profits, unless they are coupled in all cases. The case is different with those whose accounts run from year to year. To do justice both to them and to the Treasury it is only necessary to use the same method of calculating losses and profits in successive years. In the case of merchants of securities, a profit in the Spring may be a loss in the Autumn, and they might be called upon to pay a tax on profits, although the capital of their business may be waning. The connection of this ruling with the present security market is clear. It has even been thought that some large operators in securities have been making their losses matters of record in order that they might reduce their taxes. A sale for that purpose has no relation to ordinary factors of investment values. Those who know how can use the market for that purpose without losing their securities. They can be bought back at a small loss, or perhaps even at a profit, and the loss is no more real than if the law had not been complied with in that evasive manner. This does not exhaust the list of things which have been put into the law by those who did not enact it. But the list is long enough to make it worth while for any man of considerable business to make his tax return upon advice, and not upon his understanding of the law. The teeth were put into the law by Congress. The dentistry is done by the Treasury.

WORKING FOR MILITARISM.

Ex-President TAFT stated the case exactly when he told a Boston audience that "if the United States did not win the war the only alternative would be to make militarism the dominating policy of the Government." Not only must Germany be prevented from winning the war, but we must win it. A drawn battle, a return to the status quo ante, will as surely impose militarism on the United States as will a German victory. Every so-called pacifist who is working to bring about an inconclusive peace is working tooth and nail for militarism in this country, militarism of which this generation and the next would see no end.

Not even the pacifists deny any longer the sinister ambitions of Germany. There is no longer any debate about what she would do if she could. Suppose all the nations were to do as Germany would like to have them, call the fight off on the basis of "no annexations and no indemnities." Germany's ambitions would remain the same; she would merely have been thwarted in this first attempt to realize them, thwarted by certain miscalculations she made and which she would not make again. Every nation in the world would begin immediately to prepare for Germany's next attempt to realize them, this country above all. We should have to install militarism on a German scale, and keep it standing through whatever years of peace Germany might allow us, ready to defend ourselves at any instant.

War taxation in time of war is not agreeable, but is borne because it is necessary. How would permanent war taxation in time of peace be enjoyed? This country does not want to become militarist. It wants to lay down the sword as soon as its unwelcome but necessary task is done. Who are they who would thwart this desire and force militarism on her forever, make the sword cleave to her hand? The pacifists, and those who would have us shake hands with an unbeaten, unrepentant, and still lusting Germany.

THE CRITICAL ITALIAN CAMPAIGN

The Italian defensive in Venetia holds out less promise of success as the year wears to an end. Unless severe weather comes to the aid of the Italians, their situation may soon be critical in the valley of the Brenta. If the advance of the enemy through the wall of mountains is slow because every foot is stubbornly contested, he makes steady progress, capturing one height after another commanding the only practicable route to Bassano, the northern city of the plains, his present objective.

The Italian front, facing north, no longer extends from Quero on the Piave through Cismon on the Brenta, to a point south of Asiago. Before the end of November the defenders had lost the heights of Lombara and Prassolan, yielding Quero and Cismon to the Austro-Germans. The latest bulletin from Berlin reports them steadily pushing the Italians back from summit to summit. Three days ago Mount Asolone, which looks down on the Brenta from the east, was carried. It is south of Cismon and is not far from the bend of the river at Valstagna. Two thousand prisoners fell into the hands of the invaders, who claim to have taken 9,000 Italians in the mountain region since Dec. 11.

Bassano is not more than ten miles below Valstagna, and those towns are connected by a railroad traversing the Brenta Valley and by two highways, one on each side of the river. It is necessary for the Austro-Germans to make themselves masters of the dominating heights all the way down to where the Brenta breaks through the mountain wall. They can hardly count on making rapid progress from day to day in that country of bestling crags, in which the Italian troops are thoroughly at home, but the main hope of the defenders must rest upon the setting in of mid-winter, with snows that pile up in the gorges and intense cold. At this season it is difficult for the invaders in the best of weather to get their supplies up, and if they should have to deal with a series of blizzards, not uncommon in the Venetian Alps, the campaign would have to be suspended. Resumption of it would become a grave problem.

The situation along the Piave is of secondary importance. Here the Austrians are well served by railroads in their rear. If the Austrians are not making a vigorous offensive in the south there is a reason for it: Austro-German strategy requires that the enemy shall continue to occupy the further bank of the Piave until it is settled whether the invaders can force the valley of the Brenta and descend to the plains of Bassano. In possession of that place, they could make a drive down the railroad forks to Castelfranco and Cittadella, on one of the two main lines which the Italians would have to use in a retreat from the Piave.

The Austro-German plan contemplates the capture of the Italian Army on the lower Piave. It may be assumed that if the invader's forces in the north should be able to make a strong bid for Bassano General DIAZ would at once give up the line of the lower Piave and retreat with the design of reaching the Adige with his forces intact.

THE SERBIAN MISSION.

The Serbian diplomatic mission, which arrived yesterday, will have sympathetic welcome in the United States. The innocent occasion, the ruined victim of the war, Serbia has had hard treatment both from her inveterate enemies and her blundering friends. The long purpose of Austria to crush her was known, and the attack upon her was to have been executed in 1913. Serbia drove the Austrians out in this war only to fall at last before the overpowering Teutonic-Bulgarian combination.

The shameless falsehood, craft, and treachery of the Bulgarians deceived the Entente. Bulgaria, whose "bands" had kindly cut Serbia's only railroad to Saloniki in 1914; Bulgaria, which had had a loan from Germany, real gold that Germany was in no condition to share save for military assistance; Bulgaria, which had received some 1,000 square miles of territory from Turkey for a consideration that could not be other than armed co-operation with the Central Powers, pulled the wool over the eyes of the Entente diplomats, played upon the credulity of the Bulgarophils, fooled them to the top of their bent. She was in alliance with the Central Powers when the Foreign Ministers, who didn't know how well the Bulgarians deserved the proud title of "the Prussians of the Balkans," were trying to bribe FERDINAND with fat pieces of Serbian and Greek territory while the blow was ready to fall. At almost the last moment, Serbia's last chance, when she asked permission to attack the mobilizing Bulgarians, permission was refused.

The story of her valor and her suffering, of disease and famine, plundering and ravage and massacre, the virtual wiping out of that sturdy peasant State, is one of the most heroic and pitiful books of the monstrous epic. The Bulgarians occupy, and intend permanently to occupy, the most and the best part of Serbia, and they do not lack propagandists in the United States and abroad.

In America we know that Serbia is another Belgium. We have followed with admiration and anguish the story of her heroism and her destruction. At the peace of something like justice that we hope for, let us be sternly faithful to the just cause and immitigable wrongs of that gallant democratic people.

Envoys of a dispossessed and cruelly wronged comrade in the fight for freedom, the representatives of Serbia, a martyr State, are sure here of a whole-hearted friendliness.

NEXT YEAR'S WHEAT.

About two-thirds of our wheat comes from Winter-sown fields. Farmers were urged this year by the Government to increase their Winter wheat acreage by nearly one-fifth. There was a hope that the yield would thus be enlarged to at least 700,000,000 bushels. Addition of the Spring grain would then make a total of more than 1,000,000,000. Unfortunately, it is shown by the Department of Agriculture's report that so much will not be harvested. Increase of acreage was only 4 per cent., and condition is very low, only 79.3, which may be compared with a ten years' average of 89.5. Therefore the prediction is that the yield will be about 540,000,000 bushels. This is very near to the average for several years before 1916. It largely exceeds this year's 418,000,000, but is not enough. Our allies will continue to need American wheat. The normal surplus of this year's crop has already crossed the Atlantic, and exports are now drawn from the additional quantity made available by reduced consumption. Our farmers were willing to make a greater acreage, but were restrained by the late harvesting of other crops, unfavorable weather, and the insufficient supply of workers. In bright contrast with the figures relating to wheat are those which promise the greatest rye crop ever known, a yield exceeding this year's by 40 per cent.

If plans for 1,000,000,000 bushels of wheat must be laid aside, it is still possible to make a crop nearly approaching that quantity by increasing the output from seed to be planted next Spring. Two years ago this part of the crop was 351,854,000 bushels. Increase of Spring acreage in the coming year will insure the harvesting of as much, or more. There is time to plan for the work. To find and supply the labor required will not be an easy task. But new agencies in addition to those which aided farmers this year are to be employed. The Council of National Defense, in co-operation with the Department of Labor, is about to establish labor exchanges in all the States. These will be a clearing house for the nation's workmen, adjusting supply and shipping surpluses from one place or trade to another. At first they will seek to satisfy the needs of shipbuilders and others engaged in war work, but when the time arrives they will help the farmers. And the needs of Spring wheat land will not be overlooked.

AHEAD OF TIME.

Since the Tuesday after the first Monday in November Judge HYLAN, true to the uttermost implication of the principle of nunc pro tunc, has seemed to assume, with ever-growing conviction, that he is Mayor or a Committee of One in charge of the city administration. This proleptic tenancy of office, accompanied as it is with an admirable zeal and curiosity and thirst for knowledge about city affairs, is not only interesting but of hopeful omen. If Judge HYLAN is as eager for information, as active in mind and function on and after Jan. 1 as he has been since Nov. 6, he should be a notable Mayor.

TOPICS OF THE TIMES.

Dismissals Well Justified.

There is probably something of disquietude or dissatisfaction in the minds of many of the city's entirely loyal citizens as a result of the severe punishment just inflicted by the Board of Education on the three high school teachers convicted by it of the rather vague offense of conducting themselves in a way that does not become men in their position. This feeling is natural enough, and it has several excuses.

For one thing, there has been made the always more or less effective appeal to our veneration of the much-misunderstood right of "free speech." For another, the proceedings at the trial of the accused teachers were obviously not such as would have brought about a conviction in a court where the established rules of evidence were observed. As it happens, however, the case was not, so far as the board was concerned, one that required observance of those rules, but rather for the use of the far less rigid method of judging evidence which, while it always offends the lawyers, still is considered, and rightly considered, by all reasonable men as adequate in determining action in their own affairs, no matter how important.

In reality, the three teachers have been dismissed because their behavior and words, through a long period of time, have justified the strong impression or belief that they were not whole-heartedly in accord with our national policies in regard to the war, that they were not sincerely desirous that the war should continue till victory over Germany is achieved. When one recalls how easily any citizen thoroughly loyal and sympathetic can avoid, and always does avoid, the exciting of any such impression or belief, and also recalls the danger that lies in allowing great numbers of children in the public schools to be subjected to dubious influences, or to influences less good than the best, it must be realised that the action of the board was well justified—that any other action would have been unpardonable.

The defenses of the three teachers are all technical, and they are all weakened or vitiated by the mistake of considering the personal interests and legal rights of the teachers instead of the community's need to have its children properly taught by example as well as by books.

A Shocking Story from Germany.

Strange news comes from Berlin! Innumerable times we have been told by Germans and German sympathizers that "graft" is unknown in the Kaiser's land- that everybody in it is more than willing, is eager, to do his best and most for the venerated Government and to share on equal terms any hardship involved in the defense of the empire from its malignant foes.

But now the irrepressible Vorwärts raises its audacious voice and declares that the apportioning of the scanty food supplies is worse than unsuccessful in bringing about a fair division—that the great munition manufacturers, not content with the profits inevitably theirs in time of war, are adding enormously to those profits through buying up food and selling it to their own workmen at prices 100 per cent. above the legal maximum.

That is a sad, sad tale, and it is made the sadder by the fact that the Vorwärts seems to have the documents to prove its charges. Why it is allowed to prove them, or even to make them, is one of those mysteries that abound in Germany. It is almost as hard to understand as is the recent proclamation that Germany was about to make on the western front an attack in comparison with which all previous attacks were small.

He Added the "e" to "Bit."

Something, and even much, should be forgiven to Secretary DANIELS by his critics because he has invented and caused to be widely circulated one of the particularly happy phrases that are so often not less effective in summing up a situation than in helping toward its correction. While testifying before the House Sub-Committee on Naval Affairs, the Secretary found, or made, occasion for referring to certain contractors who have not been notable for either fairness or patriotism—who, in harsher words, have preferred to exploit their country's necessities rather than to forget selfish interests and devote themselves, their abilities, and their facilities to its service. Of these conscienceless profiteers the Secretary said: "There have been a few whom we have had to take by the nape of the neck; they came in saying that they wanted to do their bit, but really what they wanted was to take their bite."

As wit that may not rank very high, but as humor it will more than pass, and anybody who can be even humorous, nowadays, deserves well of his fellow-citizens, especially if at the same time he supplies them with a weapon for use against a class of people who do not much mind denunciation, but may be sensitive to ridicule.

The Secretary's phrase is of wider applicability than to the unscrupulous seekers and holders of Government contracts. Others than they show the same inclination to take their bite instead of doing their bit—all the people who, without ever having manifested either competence or desire to solve the great and difficult problems incidental to the creation of great armies out of next to nothing, and a great navy out of not much more, yet are endlessly eloquent in criticism and condemnation of those who bear crushing responsibilities and lead lives that are at least intensely laborious.

It is easy to scold and to find fault—far easier than it is to abolish ancient evils, to reform fixed customs, and to correct the confounding of means and ends which is characteristic of every "institution" known to man—after it has passed its first youth. Washington has no monopoly of red tape, and its bureau officials are not alone in sullen resistance to anything or anybody that disturbs routine and precedent.

Braving the Pains of the Unusual.

Praise as well as appreciation is deserved by the women who are coming forward so calmly and simply in many unfamiliar employments to take the place of men gone or going to war. It is not alone the women who have entered trades like the manufacture of munitions—the obviously dangerous trades—who are displaying courage and the power and will to break through ancient habits and conventions in the service of a great cause and a great need. Even braver, in a way, than the women who handle and load shells are those who emerge from the established seclusions of their sex and endure the curiosity and comment they have to encounter while performing tasks like those of the street car conductor and the operator of elevators in tall buildings.

Of course they are treated respectfully by the great majority of the public, but there is an ill-mannered minority who are openly amused by the sight of women in such positions. These boors, without any positively vicious intention, indulge a distorted and perverted sense of humor at the expense of the "new woman," and make life harder for her than it need be.

In time annoyance of this kind will disappear, for between custom and propriety there is little if any difference, and a wonted spectacle attracts no attention. It is only the first step that costs, but we must not forget who pay in the case of these occupational innovations. The price comes from those who give the benefit, not from those who receive it.

AUSTRO-HUNGARIAN AID.

Hapsburg Subjects Here Urged to Join the Red Cross.

To the Editor of The New York Times:

I have read with great interest the open letter of thanks which the editor of one of our Hungarian papers addressed some days ago to President Wilson for his proclamation of war against the Imperial and Royal Governments of Vienna and Budapest. Every Austro-Hungarian, whether he be of Teutonic, Slav, Magyar, or whatever origin, has cheerfully indorsed the glowing expression of gratitude to our Government for continuing to treat them not as "alien enemies" but as what the overwhelming majority of them really are, involuntary "subjects" or ex-subjects of the Hapsburgs, and volunteer adepts of the war aims of the Allies and of Uncle Sam in particular.

The Red Cross campaign, now under way, is a brilliant opportunity for the crystallization of these sentiments and, at the same time, for imparting a salutary hint to the Hofburg and its young occupant as to the real sentiments of the couple of millions of "natives, citizens, and denizens" of the unfortunate Danuban Monarchy, now resident and prospering under the protecting wings of the American eagle, looking down with merited contempt on its degenerated brethren of the Alps and Harz Mountains.

All newspapers and magazines, all church societies, clubs, and so on, which can directly reach the Austro-Hungarian immigrants "of recent or ancient date," should make it their special business during the present week to organize their fellow-citizens, enlisting every single one of them, man and woman, every boy and girl over fifteen in the army of the Red Cross, and impressing through the 1,000,000 dollar bills to flow from their respective pockets into the treasury of the Guardian Angel of our camps and field hospitals the seal of disapproval of the persistence of the Vienna Ballplatz in its subserviency to the dictator of Potsdam.

Organize mass meetings and parades, collect signatures for a monster address of loyalty to the Congress; in brief, do what is humanly possible, to show to your American fellow-citizens and to the world at large where you are standing in this awful conflict between Ormazd and Ahriman. This genuine manifestation of your feelings would be the most beautiful Christmas present for a President who, for reasons clear to everybody, had to go through the technicality of declaring war to a complex of nationalities the majority of which is heartily in unison with the ultimate war goals of the democracies of England, France, and the United States.

A CITIZEN OF FOREIGN DESCENT.
New York, Dec. 18, 1917.

TO THE FIGHTING MEN OF BRITAIN—GREETING!

Oh, if the thorn in Glastonbury
That Joseph set of old
Might burgeon forth this Christmas Eve,
Red would its leaves unfold—
Red, red—from welling springs, in sign
Of precious blood untold!

For, far from home and Yuletide joys,
In France—on Flemish plains,
Where Evil Might bears down the Right,
And ahiting battle strains,
There firm ye stand, and offer still
The red blood in your veins.

For forth ye went, as e'er ye went
On many an olden day—
Just cause the magnet to your steel
That sought the midmost fray;
Ye never shunned—(no, no—not yet)
To take the Crucial Way!

And oh, how many a youth of yours
That Crucial Way has trod;
His all-of-mortal shed from him
To quicken every clod!
How many a youth, whose lyric soul
Went, singing, up to God!

Ye men of British strain, fight on,
Your purpose still unbent;
For, if ye live—or if ye die—
This thing shall you content:
That, be it soon, or be it late,
The Victory shall be yours!

EDITH M. THOMAS.

IN SPITE OF BLUNDERS

America's Forces Being Rapidly Made Ready for the Conflict.

To the Editor of The New York Times:

At this time when there is so much confusion and discouragement caused by misunderstanding of the fundamental situation in our country, your readers may be interested in a frank statement of the opinion formed by one of many who are at Washington and more or less in touch with existing conditions.

It goes without saying that any one who is close to actual activities, and a part of them, is conscious of imperfections which are human and general throughout all business, whether public or private. It is obvious that a casual observer can know but little of the processes that are going on; and, as human nature is inclined to observe and comment upon imperfections, it is natural that casual lookers-on and those who are a part of particular activities frequently form an opinion which is partial and incorrect.

Admitting all the mistakes which have been made, but looking at the whole field of the vast activities of the Government, one is impressed by the thought that the United States during the first eight months of the war has made remarkable progress in her efforts to become effective in the world contest. It is only when the entire scope of the Government's activities is considered that the conviction is brought home to us that America is a mighty factor in the struggle for democracy, and that the aggregate power of her resources, whether spiritual or material, will soon count for much in the balance of power when the fate of the world is hanging in the balance.

Of course we have blundered. Naturally a peaceful nation cannot convert itself into a great war machine in a few months; but the more one considers the situation the greater is one's amazement at the progress that is being made and the greater one's respect for the spirit in which every one is serving.

No one can remain in Washington for several months and escape the conviction that this nation, while slow to anger, is a mighty power when thoroughly aroused. That the nation is aroused is obvious; but what is not so obvious is the remarkable way in which the Government is proceeding practically to carry out the ideas and ideals of the President to make the world safe for democracy.

We should be profoundly happy in the leadership of President Wilson, who speaks not only for America but for all the nations with which we are associated in the war, and also happy for the loyal rank and file of America's army of democracy which, on land and sea, in trench and office, is following that great leader and making every sacrifice to serve in this the greatest cause that the world has ever known. Conscious of our shortcomings, we must always remember that our criticism should be constructive and our will ever firm; that having put our hand to the plow we shall not turn aside but go forward with the momentum of accumulating power and weight, throwing all into the balance to see this hideous war through so that democracy shall not perish from the earth, but that some day there shall be:

"On earth peace, good-will toward men."

J. LIONBERGER DAVIS.
Washington, Dec. 19, 1917.

An Army for the Farms.

To the Editor of The New York Times:

Senator Slater's article with regard to farm labor is in line with a proposition I have been working upon.

We have in the schools and colleges labor which is not being utilized. For six months that labor could be spared from their studies. There are boys from 17 to 20 years who will have three and a half months' vacation who should be working for the Government and the winning of this war. The use of this labor would not in any way upset the delicate machinery of business or commerce.

By using the farm bureaus and county agents as instructors and sending them to these colleges and high schools, intensively training these boys by three to four weeks' instruction, they could be taught harnessing of teams, plowing, hitching teams to the various farming implements, milking, and be given short lectures on farming and the care of animals.

They could then go to the farm next season much more efficient than untrained men; the farmer would gain the time he has been giving to teaching the inefficient labor which has been furnished him.

I have little doubt these men would volunteer and conscription would be unnecessary if this was formed into an agricultural army. The raising of crops in great quantities will be a better solution of the food problem than only economy, but together we would have food supply sufficient for winning this war.

LLOYD TAYLOR.
New York, Dec. 18, 1917.

Dr. Jordan Defends Bulgarians.

To the Editor of The New York Times:

In THE TIMES for Nov. 9 is a translation of a peculiarly abominable Bulgarian poem "attributed to Ivan Arnaudoff, sometimes called the Bulgarian Pindar."

For its brutal concepts there can be no excuse save this—we are told by a German soldier that "jingles illustrating our hellish craft" are often written in the trenches. There is no limit so low that versification cannot reach it. But this verse is no true representative of Bulgarian culture. The recognized poet of Bulgaria, Stoyan Vatralsky of Sofia, a graduate of Harvard, is a courteous and scholarly gentleman, in touch with the best American literature and thought. Such also is Professor Panaretoff, who represents Bulgaria as Minister at Washington.

DAVID STARR JORDAN.
Stanford University, Cal., Dec. 14, 1917.

Good Liberty Loan Advertising.

To the Editor of The New York Times:

THE NEW YORK TIMES of Dec. 8 quotes the writer in a statement the last paragraph of which does New York men and New York advertising, and the very unusual advertising done by New York for the Liberty Loan, an injustice. I am positive that I have never said to any one that "New York's big expenditure was due to a lack of a controlling head to supervise the placing of advertising copy." The statement is entirely unfair to Messrs. Guy Emerson, Collin Armstrong, and W. T. Mullally, who had direct charge of the writing and the placing of the advertising copy. These men, I believe, did as much as any three men in the United States to further the interests of the Liberty Loan, and the advertising copy used by them in New York newspapers has been universally indorsed as the very highest grade of advertising copy.

WILLIAM H. RANKIN,
President Wm. H. Rankin Company.
Chicago, Dec. 18, 1917.

Mrs. Lydig's Reply.

To the Editor of The New York Times:

The statements made yesterday by Dr. Katharine B. Davis, Chairman of the Parole Board, before the Whitney Legislative Committee, investigating the treatment of drug addicts, in contradiction of my testimony, are based upon an utter want of knowledge of my experiences, and are prejudiced beyond description.

Miss Davis said: "I resent Mrs. Lydig's interference as that of a woman who has had absolutely no experience in handling drug addicts." Surely Miss Davis knows that I am, and have been for some time, an officer of the society that helps unfortunate persons addicted to drugs.

RITA LYDIG.
New York, Dec. 20, 1917.

DEFENDS MAIL SERVICE.

Postmaster Calls Association's Criticism "a Bit of Camouflage."

Postmaster Thomas G. Patten yesterday said that he regarded the criticism of the mail service in the postal district of New York City by the Broadway Association as an "insincere bit of camouflage for legislative propaganda."

"They are making this attack on the postal service here to influence legislative action in regard to the Postmaster General's recommendations curtailing the mail tube service," he said.

The Broadway Association on Wednesday issued a statement to the newspapers containing items from a report which had been made to the association regarding an investigation of the mail service in New York City. The report said that the mails here were very irregular and not delivered with the rapidity that might be expected in a city the size of New York. The results of several tests were given, showing the delays to which first-class mail matter was subjected in the Borough of Manhattan. It was asserted that in one instance last October it took six letters, mailed in Manhattan, destined for another part of the Borough, from Thursday afternoon until the following Tuesday to reach their destination.

Postmaster Patten was indignant when newspaper articles regarding the Broadway Association's complaint were shown to him yesterday.

"That is not a sincere and ingenuous attempt to remedy existing conditions in the Post Office here," he said. "It is merely a bit of camouflage intended to influence legislation. No copy of the complaint was sent to me by the Broadway Association, and I do not believe the Postmaster General in Washington has heard anything of it.

"Those gentlemen, according to the papers, were dissatisfied last October, made their tests some time between that date and now, and then notify the newspapers at a time when the mail traffic is the heaviest and the Postal Department is straining every nerve to meet the situation.

"Who do they expect is going to remedy the matter—the newspapers? How can they think for a minute, if they really want the service improved in New York, that improvement can be brought about by ignoring the Postmaster General and myself?

"I have not received one single complaint from the Association of any kind, although you would think from their report that a bona fide attempt was being made to help things for the public. It is nothing of the kind, and the public should understand that.

"As for their contention that the mails are irregular and the service is generally bad, I deny it absolutely. I will not submit to that sort of criticism. We have had certain conditions to contend with. For example, the war has taken away about 500 experienced men whom I have had to replace with green hands, in some cases with women. The rush of Christmas mail has been of dimensions unheard of in the history of the office. Beginning in November, we have been busy night and day trying to keep up with the flood of mail that delured us. And we have kept up.

"The weather I do not need to mention. The blizzard ten days ago tied up the train service and caused a tardy mail service all over the East. Since then everybody in the city knows what the streets have been. In spite of all this, we have kept the stations cleared, and the mails have been kept moving.

"Of course in a district like New York, where many millions of pieces of mail pass through it every month, anybody can pick out certain flaws. That is only a human organization we would have you know. But the Broadway Association ignores this and would have the people believe the mail service inexcusably bad.

"Government-owned trucks are now assisting the private contractors to handle the delivery and transportation of the mail in this city. After the first of the year the Government trucks are going to supersede the others entirely," the Postmaster General here, asked that in Boston, Chicago, Philadelphia, and St. Louis the service be abolished. He would increase the automobile transportation.

RECORD BANK RESOURCES.

Total of National Institutions on Nov. 20 Was $10,505,000,000.

Special to The New York Times.

WASHINGTON, Dec. 20.—The last bank call on Nov. 20 has established a new high mark in resources in the national banking system. The grand total of resources is $10,505,000,000, or $1,408,000,000 greater than any previous showing. It is higher than the total resources shown in the corresponding call of Nov. 17, 1916, by $1,338,000.

Total deposits in Reserve and Central Reserve cities on Nov. 20, amounted to $8,593,000,000, an increase of $1,087,000,000 over the call of Sept. 11, 1917, and an increase over May, 1917, the greatest heretofore reported, of $1,023,000,000. The increase over Nov. 17, 1916, was $1,330,000,000.

The compilation of the country bank reports has not been finished yet, but of the six States whose reports have been completed all but one show materially increased deposits, including Louisiana, with an increase of $15,000,000, and North Carolina with an increase of $22,000,000.

Loans and discounts in Reserve and Central Reserve cities Nov. 20, 1917, were $5,256,000,000, an increase as compared with Sept. 11, 1917, of $268,000,000, and an increase over Nov. 17, 1916, of $655,000,000. These increases are largely due to transactions relating to the second Liberty Loan.

The Reserve cities reporting an increase in deposits of $10,000,000 or more were, in round figures: Boston, $94,000,000; Philadelphia, $77,000,000; Pittsburgh, $37,000,000; Dallas, $26,000,000; San Francisco, $25,000,000; Richmond, $17,000,000; Atlanta and Fort Worth, $14,000,000 each; Washington and Kansas City, Mo., $13,000,000 each; Houston and Minneapolis, $12,000,000 each; Oklahoma City, $11,000,000; and New Orleans, $10,000,000.

Of the eleven cities showing a reduction in deposits the only ones in which the reduction amounted to as much as $2,000,000 were: Indianapolis, $2,000,000; Des Moines, $5,000,000; Cedar Rapids and Omaha, $4,000,000 each; Cleveland, $3,000,000, and Sioux City, $2,000,000.

MANN QUITS RAINBOWS.

General Now in France Unable to Stand Rigor of Field Duty.

WASHINGTON, Dec. 20.—Major Gen. William A. Mann, who commanded the Rainbow Division, which took National Guardsmen from many States in the Union to France, has been relieved because of physical inability to stand field duty, and will return to the United States to be retired next July. His successor has not been announced.

Major Gen. Mann, when assigned to command the Rainbow Division, was Chief of the Division of Militia Affairs at Washington. It was partly due to the hard work he had done to make the Guard efficient that he was rewarded with the command of the division. He assumed command of the division, which was then in camp at Mineola, on Sept. 5. Despite the fact that he is past age in the sense that he is one of the senior Major Generals of the army, General Mann enthusiastically set to work to make the Rainbow Division the crack guard command of the army. He was aided by one of the ablest staffs ever assigned to a division commander, Colonel Douglas MacArthur of the General Staff being his Chief of Staff.

The brigade commanders under General Mann, one of whom has presumably assumed temporary command of the division, are Michael J. Lenihan, Robert A. Brown, and Charles P. Summerall. All of the higher commanders of the division are regulars.

General Mann is a Pennsylvanian, and was born July 31, 1854. He was graduated from West Point in 1875. He was for a number of years Chief of Staff of the Eastern Department on Governors Island.

WOULD BAR POLITICS FROM THE RAILROADS

Judge Prouty Says Government Should Not Attempt Reorganization of Operating Forces.

NEED FIRM CO-ORDINATION

Declares Employes Would Simply Be Transferred from Carriers' Payroll to the Government's.

Charles A. Prouty, Director of the Bureau of Valuation of the Interstate Commerce Commission and a former member of the commission, declared yesterday that under whatever plan of war operation of the railroads the Government might decide upon, it would be madness to attempt to reorganize the operating force of the American carriers, or to try to place the physical management of running the trains in the hands of any one else than those men now running them.

In a speech before the Railroad Men's Improvement Society in the rooms of the Merchants' Association, Judge Prouty also declared that the railroad service today was lamentably poor, stating that a large part of the trouble was due to the indifference of railroad employes to the maximum efficiency of the American railroad plant. He said that they owed it to their country to do their best in their daily tasks of furnishing the transportation for the nation, without which all war efforts would be futile.

"It would be madness," he said, "whatever the Government does, to attempt at this time any reorganization of the operating forces of our railways. The railroad men would simply be transferred from the payroll of the carrier to that of the Government, becoming directly instead of indirectly the employes of the Government in the discharge of the transportation function."

Calls It Hazardous Experiment.

"The actual operation of our railroads or any considerable portion of them would be a hazardous experiment at any time," he said. "It certainly should not be resorted to at the present time unless it is absolutely necessary, but if the emergency exists and if no other effective way of meeting it can be found, then the Government should not hesitate. Many students of the situation feel that the time has come when that experiment must be made and that the President of the United States must in the near future, if he does not at once, take over not only the control but the operation of certain of these Eastern properties where the difficulty is most acute."

Judge Prouty said that the absolute control of its State-owned railroads has given Germany a tremendous advantage in the conduct of the war. He pointed out that while the system of ownership in the United States was different, yet railroad men were none the less the servants of the public.

He said that when this country entered the war railroad men saw the difficulties which would arise because of the American system of competitive railroading and at once formed the Railroads' War Board, the Government overlooking violation of laws against the agreement of competitors.

"The result has not been satisfactory," he said. "For one, I never believed that it could be. Up to the breaking out of this war, there had never been in England any considerable sentiment for Government ownership of railways, and yet almost the first act of the war was to take over the operation of the railways by the Government. It was found that in no other way could the Government obtain the services which it must have. It has been my belief from the first that after a little the pressure would be so great and the conditions of transportation so unfavorable, especially to the Government, that the United States would find it necessary to follow the example of England, at least to some extent."

Carriers Are Confused.

In pointing out the necessity for some firm co-ordination, the speaker said:

"The Food Administration is demanding transportation for one thing and the Fuel Administration for another thing. The War Department insists upon the carriage of that material which shall hasten the manufacture of munitions, while the navy is insisting upon coal for its ships. Between these contending claims the carriers are confused and embarrassed. It is necessary for some one man to determine exactly how what facilities that exist shall be used."

Coming to the duty of railroad men at this time, Judge Prouty said that there was too much of the spirit of every one wanting to put on a uniform, get a gun and shoot some one. He said that this caused the ordinary activities of life to become insipid.

Then he said that the war had become a question of mechanics, the mechanics of furnishing munitions and supplies, and that in this work the railroads played the most essential part. In touching on the financing of the war he showed that the withdrawal of funds had affected the standing of securities, and said that the fact that the war must be financed out of the savings of the people emphasized the need of economy by all.

The President and the Wage Question

Judge Prouty called attention to the new demands of the brotherhoods for 40 per cent increases in wages, and said:

"What I urge is this—the matter is before the President. He must determine in some way what must be done. When he has satisfied his own mind and announced a conclusion, that conclusion, whatever it may be, should be accepted both by the carrier and by the employes."

Touching upon the railroad service of the day, the Judge said, "

ESTHER CLEVELAND, WAR NURSE, TO WED

Mrs. Thomas J. Preston, Jr., Announces Daughter's Betrothal to Capt. Alfred Bosanquet

OF COLDSTREAM GUARDS

He Recently Received the Distinguished Service Order—Bride-to-be Born in White House.

Mrs. Thomas J. Preston, Jr., formerly Mrs. Grover Cleveland, of Princeton, N. J., made a formal announcement last night of the engagement of her daughter, Miss Esther Cleveland, to Captain Alfred Bosanquet of the Coldstream Guards of the British Army.

Miss Cleveland went abroad in June of last year to engage in war relief work, and was assigned as nurse to St. Dunstan's Home for Blinded Soldiers.

She first met Captain Bosanquet three years ago in St. Moritz, Switzerland, where she was staying with her family. He was on leave of absence from the British Army.

Only a few weeks ago Captain Bosanquet received the Distinguished Service Order, and, having been invalided home, he was sent to St. Dunstan. There he met Miss Cleveland again, and the romance of three years ago was renewed.

The announcement of the engagement by Mrs. Preston followed a cable dispatch published here yesterday. The delay in the official announcement was occasioned by the censorship.

Miss Cleveland was born in the White House in 1893, during the second administration of her father, President Cleveland. She made her début in New York society about four years ago. Her younger sister, Miss Marion Cleveland, was married last month to William S. Dell of this city. She has two brothers, Richard F. Cleveland, who is at Princeton, and Francis G. Cleveland, now at Exeter.

Captain Bosanquet's father, Sir Frederick Albert Bosanquet, was knighted in 1907. He has been Common Serjeant of London since 1900. The Bosanquet family reside at 12 Grenville Place, London, and have a country place at Lewes.

MRS. HARROLD TO WED.

Divorced Wife of Tenor to Marry Commander Arthur H. Marks.

Invitations have been issued by Mrs. Newton Bushnell Locke for the marriage of her daughter, Mrs. Lydia Locke Harrold, to Lieutenant Commander Arthur Hudson Marks of the United States Naval Reserve Force, which is to take place at the Church of the Ascension tomorrow evening at 7 o'clock. A dinner at the Ritz-Carlton will follow the ceremony.

Mrs. Harrold was formerly the wife of Orville Harrold, the operatic tenor, whom she divorced last August. On Dec. 10 Mr. Harrold was married to Miss Blanche Malli of this city.

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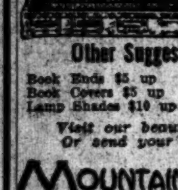

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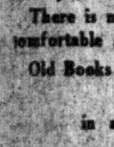

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LIGHTLESS BROADWAY IS A REALITY AT LAST

New Order of Fuel Administrator Darkens All Big Signs of "White Way."

Broadway was unlighted last night except for the street lamps, as the result of the first official enforcement of Fuel Administrator Garfield's order for "lightless" Thursdays and Sundays. It was the first time since the beginning of the use of electric lights for advertising that New York was without any of the big display signs on top of buildings. Last Sunday was a supposedly "lightless night," but many of the big signs remained lighted on that night. Not only were the big display signs unlighted last night, but every one of the large theatres and restaurants and hotels used only the lights that were actually necessary for the safety of their patrons. Most of the restaurants did not even have lighted the signs bearing their names.

It was among the smaller restaurants and innumerable cabarets and chop suey places that violations of the law were occasionally encountered. All along Broadway from Ninety-sixth Street to Times Square small signs of "Bar," "Dancing and Cabaret," and "Chop Suey" blazed forth. One hotel, just below Times Square, had all lights on, including its big perpendicular sign; but this was the solitary exception among the well-known hotels.

It is expected that the "White Way" will become even darker after Christmas, when many of the shops will close earlier. Most of the lights on Broadway last night were those coming from the interior of the small shops which are allowed to be lighted on the inside and in the windows while they are open for business.

H. J. Mahin, a member of the Broadway Association, who made a tour of Broadway last night, said: "The first official lightless night surely had Broadway looking like 'Main Street' in a small town after 10 o'clock. And still there were some cheaters. Starting at Fiftieth Street I saw 'Bar' many times and the familiar sign of a telegraph company."

It was the opinion of Mr. Mahin that Broadway would have to be darker than it was to obtain the effect which the Government wants.

One of the most noticeable results of the order was the darkening of the big electric signs on the roofs of the buildings. "Not one of them burned a globe," Mr. Mahin said, "and it was easy to see how they had received the credit for making the 'Great White Way' famous the world over. But their darkness revealed the condition of the street lighting of Broadway, which was found to be sadly wanting."

WILL ASK OUR SAILORS TO BOYCOTT GERMANS

British Seamen's Union Adds a Month to Boycott Period with Every Fatal Sinking.

Special Cable to THE NEW YORK TIMES.

LONDON, Dec. 20.—J. Havelock Wilson, President of the National Seamen's and Firemen's Union, told THE NEW YORK TIMES correspondent today that he intended to send a representative to the United States to start an agitation to induce American seamen to join their British brethren in boycotting German sailors and cargoes.

The seamen's action is in protest against the U-boat atrocities, and started with the declaring of a boycott for two years. One month is added for each fresh sinking with the loss of life.

When asked how long the boycott will be as it stands today, Mr. Wilson replied:

"Three years and three months. We have just added another month for that damned air raid.

"Mr. Wilson knows that he will have the support of many leaders of the American Seamen's Union, but others may be opposed, not so much through pro-Germanism but general and theoretical opposition to war. He will, however, appeal for the support of others than sailors. His strength in this country comes largely from the enthusiastic way that his views have been received by general meeting, in all parts of the country, and his helpers will try to organize similar gatherings of the general public in America.

"The agitation is likely to be started in Canada and then extended to the United States."

MISS HELEN TEFFT A BRIDE.

Wed to John Bradley Kingsley of the U. S. Naval Reserve.

The wedding of John Bradley Kingsley, United States Naval Reserve and son of the Rev. Dr. Charles Kingsley and of Mrs. Florence Morse Kingsley, an author, and Miss Helen Tefft, daughter of Mr. and Mrs. Burton Clark Tefft of this city, took place at 4 o'clock yesterday afternoon in the Fifth Avenue Baptist Church, the bridegroom's father officiating.

The bride, a senior at Columbia University, wore a silver gray charmeuse and chiffon cloth gown, trimmed with moleskin, and a large hat to match, and carried white roses and valley lilies. Her attendants were Miss Lucile Keeler of New York, in blue satin and chiffon, and the bridesmaids were the Misses Martha Pilcher of Vassar College, Edith Van Cleve and Gertrude Barry of Montclair, and Eleanor Burr of this city, all of whom were in rose colored satin and chiffon frocks.

Ray Van Clief was Mr. Kingsley's best man, and the ushers were Cortlandt Van Clief, Duke Yawger, Edgar Anderson, and Joseph Breaznell, all in the Naval Reserve and all in uniform.

A small reception followed at the home of the bride's parents, 464 Riverside Drive, which was decorated in branches of hemlock and roses.

Hershenstein—Reinheimer.

Miss Edith Reinheimer, daughter of Mr. and Mrs. Emanuel Reinheimer of 49 West Seventieth Street, and Samuel Hershenstein, assistant attorney to Francis G. Caffey, United States District Attorney, were married at Delmonico's last evening. The ceremony was performed at 6:30 o'clock by the Rev. Joseph Silverman.

Miss Margaret Reinheimer was maid of honor, and Charles Hershenstein acted as best man for his brother. Mayer L. Halff, Stuart Frank, Howard Reinheimer, and Horace Manges were the ushers.

Miss Gardner to Wed on Dec. 29.

The wedding of Miss Louise Gardner, daughter of Mrs. John C. F. Gardner of 52 West Thirty-ninth Street, and Frederick Rodgers, son of the late Rear Admiral Frederick Rodgers, U. S. N., will take place on Saturday afternoon, Dec. 29, at 3 o'clock, in Trinity Chapel, West Twenty-fifth Street. The wedding will be quiet owing to the recent death of the bridegroom's father. There will be no reception.

Miss Etta Petigor, Singer, Weds.

Miss Etta Petigor, daughter of Mr. and Mrs. M. H. Petigor of 720 Riverside Drive, and Samuel M. Bonzon were married last evening at 6 o'clock at the Hotel Astor. The bride is a singer who has appeared frequently in concerts.

Dr. and Mrs. Wm. A. Bartlett Hosts.

Dr. and Mrs. William Allen Bartlett gave a dinner of thirty-two covers last night at their home, 27 West Sixty-seventh Street, for Mr. and Mrs. James M. Beck. Some official French war pictures were shown for the first time and aviation was discussed.

REPUBLICANS ADMIT WOMEN AS PARTNERS

County Committee Adopts Report Calling for Full Co-operation.

FOR SEPARATE DIVISION

Temporary Organization Planned to Continue Till Women Have Chance to Enroll.

By unanimous vote the Republican County Committee at a meeting held last night in Lyric Hall, Sixth Avenue and Forty-second Street, adopted a report in which a plan was embodied for the admission of women as more than silent partners in the management of the affairs of the Republican organization in Manhattan. The report was presented by a special committee of which ex-Republican State Chairman Frederick C. Tanner was the head, after conferences with leaders from the women's organizations. It was said to reflect wholly the suggestions made by the women who sat in the conferences with regard to a plan of co-operation.

Under the new plan there will be a women's division of the Republican County Committee, composed of a number of members not to exceed the membership of the existing Executive Committee of the Republican County Committee. Chairman Samuel S. Koenig of the County Committee, who was empowered to appoint this associate committee upon recommendation of the Women's Conference Committee, said after the meeting that in all probability thirty-six women would be named, bringing the membership of the new committee up to the exact number of members on the men's Executive Committee.

The plan also provides that the members of the women's committee shall act as leaders of the Republican women in the districts from which they are appointed, always in co-operation with the men leaders. Miss Helen Varick Boswell, who for many years has been making speeches in national campaigns under the auspices of the Republican National Committee, is recognized in the report made last night as temporary head of the women's Republican organization in New York County.

Organization Is Temporary.

The plan contemplates merely a temporary plan of organization to continue until after the women shall have had an opportunity to enroll and take part in a Republican primary, where they will vote on equal terms with the men and for the first time enter into full political partnership with the latter. The report recommends that legislation to make the constitutional amendment enfranchising women in this State effective be prepared forthwith for submission to the Legislature.

Here is a summary of the recommendations made by the special committee and adopted at the meeting:

First—That appropriate legislation be urged early in the coming session of the Legislature to give effect to the amendment to the Constitution voted upon granting women the suffrage.

Second—That the party rules be amended so as to give entire equality of opportunity to women and men in the administration of the affairs of the Republican Party in the County of New York as soon as the necessary legislation is enacted relative to the enrollment and registration of women voters.

Third—That, as a temporary measure and until the recommendations numbered first and second herein can be carried into effect, the President of the Republican County Committee of the County of New York be empowered to name an associate committee, to be known as the Women's Division of the Republican County Committee of the County of New York, upon the recommendation and report of the Women's Conference Committee; that such committee shall not exceed the total number of members now constituting the present Executive Committee, and shall be, as expressed in the report of the Women's Conference Committee, "for the purpose of organizing Republican women in the districts in New York County, co-operating always with the men leaders of the districts."

Fourth—That the Republican County Committee of the County of New York recognize Miss Helen Varick Boswell as Temporary Chairman of the Associate Committee, the formation of which is recommended pursuant to the requests and reports of the Women's Conference Committee.

Fifth—Your committee further recommends that it be authorized by the County Committee to co-operate with the Committee on Amendments to the Election Law, and take such other steps as may be desirable to secure the enactment of such amendments to the Election Law as meet with the approval of the County Committee.

For Equal Opportunity.

"The trend of these recommendations," Mr. Tanner said, in urging the adoption of the report, "is to give in the broadest and fairest terms entire equality of opportunity to men and women in party affairs. This was the intent of the referendum vote, and it should be done without any conditions or reservations. An unquestioned majority has spoken on the subject and that should put an end to all discussion.

"It is worthy of note that the Republican Party took the first step in giving representation to women on its County Committee. The Democratic County Committee has not as yet made any report on the subject. The Democratic State Committee has given representation to women on its Executive Committee, but instead of letting the women choose their own representatives, the Chairman of the State Committee is picking them himself. Your sub-committee asks the County Committee not to make the same mistake. Our proposition is that women shall choose their own representatives and that they shall be named on the committee, not as a hand-picked choice, but as the choice of the women themselves."

Mr. Tanner, in conclusion, said that the soldier vote of two to one in favor of the woman suffrage amendment should effectively refute the suggestion that woman suffrage was won by pro-German or socialistic votes. He assured the members of the County Committee that the women possessed fully as much of political sagacity as do the men.

The Republican County Committee adopted a resolution in which tribute was paid to the memory of George W. Wanmaker, former Appraiser of the Port, who until shortly before his death, which occurred recently, was a Republican district leader and member of the County Committee.

WHY CABRERA LEFT HERE.

Went to Buenos Aires to Attend Latin-American Conference.

MEXICO CITY, Dec. 20.—According to unofficial information today, the sudden departure from Washington of Luis Cabrera, Mexican Finance Minister, while he was engaged in negotiations looking to freer importation of foodstuffs and gold to Mexico from the United States, was due to the fact that he was under definite instructions to go to Buenos Aires for the conference of neutral Latin-American nations. He is President of the Mexican delegation to Buenos Aires, and before going to Washington was ordered to carry on negotiations there only in the event that they could be completed in time to enable him to attend the Latin-American conference.

The departure of Señor Cabrera shows the importance attached by the Mexican Government to the deliberations at Buenos Aires. Keen interest in the possible developments at the conference is shown in Governmental circles, although no official statement has been given out here regarding the purposes of the meeting.

It is understood semi-officially that the recent declarations of several Latin-American nations for the Entente Allies may result in a change from the original purpose, which was to align all Latin America for neutrality. In view of the growing sentiment in favor of the Entente, it is believed possible the conference may issue a call to the nations represented to unite in a declaration of benevolent neutrality in favor of the Allies.

SPARED BY U-BOAT FOR LINGERING DEATH

Crew of Torpedoed Ship Taunted—Gen. Scott Sees Fight with Submarine.

The story of the sinking of the American steamship Rochester by a torpedo was told yesterday by William J. Donnelly, chief engineer, and H. F. Parsons, wireless operator, of the freighter. They have arrived here on the way to their homes. The Rochester was sunk on Nov. 2 when she was about forty miles off the Irish coast. The men had time to launch their boats and were rowing away when the U-boat came up and began firing at the sinking vessel.

It was freezing cold, and some one in one of the two boats, the chief engineer said, asked those on the submarine deck why they did not sink all hands and be done with it. An officer shouted in good English that there was no use in doing that, as none would reach shore. This came near being true, for it took the men four days to make shore. The Captain and twenty-two men reached Buncrana and the remainder of the crew landed later. Several died from exposure, and it is said that Captain Erik Kekeritz is seriously ill in an English hospital.

Chief Officer Herbert F. Goodwin and Wireless Operator Clarence Cisin of the American steamship Albert Watts have returned to this country. Their vessel made port at Genoa after having been torpedoed, but was destroyed by fire after her arrival. The Watts was attacked by a submarine on the morning of Nov. 28, when she was five miles off Cape Verita. Deflected by a wave, the torpedo leaped upward and struck the Watts, making a hole above the waterline. Her commander started for Genoa with the submarine following. He reached there because a patrol boat came to his rescue. The Watts was in the harbor when she caught fire and was burned.

Major Gen. Hugh L. Scott, who is to be assigned as chief instruction officer of the new national army, was a passenger on an American steamship that has arrived at an American port. He has been at the front studying conditions there.

The vessel on which Gen. Scott arrived, according to passengers, had an encounter with a U-boat. The U-boat was sighted some 1,100 feet from the vessel, and when the periscope was made out the guns were manned. One shot was fired by the forward gun, and then, as the steamship swung off her course, two shots were fired from the stern gun. The submarine disappeared. It was said that all shots fell short of the U-boat, but it lost no time in getting under water.

W. H. CHILDS DENIES HE SOUGHT SULZER

Tells District Attorney Former Governor Went to Fusion Committee for Campaign Job.

Three men prominent in Mayor Mitchel's campaign—William Hamlin Childs, Chairman of the Executive Committee of the Fusion Campaign Committee; Collin H. Woodward, Republican leader of the Twenty-third Assembly District, and Thomas L. Chadbourne, who contributed $25,000 to the Fusion fund—were questioned by District Attorney Swann yesterday.

Mr. Childs, who is President of the Barrett Company and Vice President of the Bon Ami Company, 17 Battery Place, denied that William Sulzer had been invited to take part in the fusion campaign.

Mr. Childs added that Mr. Sulzer had suggested that if his organization, the American Party, was used, the organization and meetings would need a considerable sum of money. The question of $20,000, he said, came up in a later discussion, and was again considered after the primaries. With the exception of a further payment of $3,300 asked for by Sulzer, said Mr. Childs, the financial matters connected with his offer of help were referred to Josiah T. Newcomb, manager of the speakers' bureau.

Mr. Woodward, who was appointed by Mayor Mitchel a Tax Commissioner, said he had made no contributions to Fusion except $600 to district committees, and had received no money personally from the Fusion Committee or any other committee.

"Mr. Woodward, it is reported that you received $100,000 for work in behalf of Fusion," he was told.

"I never received one cent in the Fusion campaign," Mr. Woodward said. He added that local committees of his district had received some $2,200, with which he had nothing to do. The only money he had handled, he said, was $2,500 for the Madison Square Garden Fusion meeting. The unused portion of this, $531.56, he had returned to the committee by his own check, with vouchers for expenditures.

Mr. Chadbourne, an attorney, of 500 Park Avenue gave $10,000 each to the City Democracy of Manhattan and Brooklyn, and $5,000 to the Fusion Committee. Mr. Chadbourne said his average bank balance amounted to $100,000, and that he had contributed $40,000 to the campaign of President Wilson. Mr. Chadbourne was a member of the Fusion Committee.

Fusion accounts examined yesterday showed that the Citizens Union received $11,038.81, according to the schedule of receipts and disbursements filed by its Treasurer, R. E. McGahen, of which $2,071 was paid for postage.

John A. Connolly, employed in the Department of Taxes and Assessments, sent a letter to THE TIMES yesterday denying the statement of Assistant District Attorney Black to the effect that Connolly had received $100 from the Fusion Committee. Mr. Connolly wrote:

"I received no money from the Fusion Committee of 1917, nor did any person acting for me receive, with my knowledge or consent, any election money or equivalent of any description. I admit that money was offered to me. Emory R. Buckner, Chairman of the Fusion Campaign Committee, offered me $2,000 to expend in a perfectly legitimate manner in an endeavor to revive the Irish-American Mitchel League of four years ago. After going over the ground carefully I realized how utterly futile it would be to expend either money or energy in that direction, so I declined Mr. Buckner's offer with thanks."

When this statement was called to the attention of Mr. Black he sent for the schedule of disbursements filed by Ralph A. Day, Treasurer of the Mitchel Personal Campaign Committee, and showed to a reporter the name thereon of J. A. Connolly, and the payment of $100 for "publicity expenses."

DINNER FOR C. L. CRAIG.

West Side Organizations Honor Controller-Elect.

Some 400 men and women of the west side, mostly members of the West End Association and the Women's League for the Protection of Riverside Park, gave a dinner last night at the Hotel Majestic for Controller-elect Charles L. Craig. Mr. Craig, as counsel to the West End Association, led the fight against the Riverside Park improvement plan of the Mitchel administration. The dinner was a meatless and wheatless one and politics was also barred. A. Walker Otis, President of the West End Association, presided.

Borough President Marcus M. Marks urged every one to work with Mr. Craig in making the new administration a success. Mrs. Charles A. Bryan of the Women's League told of the efforts of the women to defeat the New York Central Railroad project affecting Riverside Park. William M. Bennett, defeated Republican candidate for Mayor, warned Mr. Craig that he had much hard work before him, but thought that the Controller-elect would be able to safely guide the city through the financial peril of the next four years. Other speakers were William H. Page and Henry A. Wise Wood.

Mr. Wood said:

"The Bolsheviki of Russia are but part of a similar organization which exists here as well. One of its leaders who does not speak very good English polled a very large vote in the recent Mayoralty race. In the West they tar and feather a man who dares oppose the Liberty Loan. Here we give a man who speaks against the loan thousands of votes."

REPUBLICANS PLAN AN EARLY CAMPAIGN

Stirred by Congress Disclosures on Conduct of War to Begin Fight for Control.

WILLCOX READY TO RETIRE

New National Chairman and Treasurer to be Chosen—First Drive to be for New House Members.

Special to The New York Times.

WASHINGTON, Dec. 20.—Reorganization of the Republican National and Congressional Committee in preparation for the Congressional election next November are now being seriously discussed by Republican leaders who see in the present developments before the Congressional committees issues that can be effectively used against the Democrats.

In the last ten days groups of Republican national committeemen have come here to discuss the advisability of beginning without delay the plan of campaign which will be used to capture the next House.

These leaders did not receive much encouragement for an early campaign until last week, when the exposes followed one after another. As the result of the delays in the War Department and other alleged deficiencies in the conduct of the war these Republicans decided that prompt preparation and an educational campaign should be started. Accordingly a meeting of the Republican National Committee has been called to assemble in St. Louis the middle of February.

William R. Willcox, Republican National Chairman, it is expected, will announce his resignation at this meeting. Mr. Willcox has informed his associates that his other duties interfere with his being active and if it is proposed to rehabilitate the committee long before a national campaign he will be unable to continue as Chairman. John T. Adams of Dubuque, Iowa, Vice Chairman, will be elected to succeed him should he decide to retire.

There is no disposition to force the retirement of Mr. Willcox, although many National Committeemen do not hesitate to say that a man of more vigor is needed to direct the party organization.

Cornelius N. Bliss, Treasurer of the Republican National Committee, according to a member of the committee, will also announce his resignation at this meeting. Mr. Bliss is now engaged in Red Cross work and desires to be relieved of his duties. E. T. Stotesbury of Philadelphia, a member of the firm of Drexel & Co., has been mentioned as his possible successor.

Reorganization of the Republican Congressional Committee is deemed of greater necessity by the leaders. This committee will be called upon to direct the Congressional fights next November and therefore the formation of a strong organization in place of the present one, filled with differences, will be demanded as soon as Congress reconvenes after the holidays.

It is understood that the Progressive element, led by Representative Medill McCormick, will not oppose the selection of Representative Martin M. Madden of Illinois to head the committee in place of Representative Frank Woods of Iowa.

"The issues are here in great numbers," said Senator Penrose, Republican National Committeeman from Pennsylvania, after a talk with other national committeemen. "The conditions of the War Department, the neglect of the camps and cantonments, and the failures to supply sufficient arms are matters which the American public will charge to the majority party.

"Politics of the worst sort has appeared in the conduct of the war. Politicians were named by Democratic Senators and committeemen for one of the most important places, that of explosive Inspectors. I know of three instances where political debts were paid and men appointed who will never be able to enforce the explosive law. The Democratic State Chairman from Indiana appointed the Superintendent of his farm. In my State a groceryman was selected.

"I wrote to the Chief of the Bureau of Mines and informed him that the State of Pennsylvania wanted a first-class man for this job, one experienced in such matters, and suggested that he confer with the State Bureau of Mines. He wrote me saying that the Secretary of the Interior was taking his recommendations from Democratic Senators and committeemen.

"And while these political appointees draw their salaries, explosions and destruction continue. The Republicans have not been partisan in this war, but the time has come when they must be consulted and men of experience and ability placed in places of responsibility. Another evidence of politics which I complain of is the sending of Colonel House to represent this Government. It was an insult to other Governments who sent their Premiers. If President Wilson did not wish to send his Secretary of State I think some other man versed in big problems and international usages should have been sent.

"As a party the Republicans have loyally supported the Government; but we are now going to ask for an accounting and propose to carry our fight to the people in the next Congressional elections."

Mr. Willcox declined yesterday to discuss the report from Washington of his resignation as Chairman of the National Committee. Friends of Mr. Willcox declared that he was anxious to retire owing to pressure of business.

ISSUES CHRISTMAS APPEAL.

Dr. Emerson Suggests Gifts for Children in Hospitals.

Dr. Haven Emerson, the Health Commissioner, issued an appeal to the public yesterday to remember the children in hospitals on Christmas Day. He called especial attention to the children in the Contagious Disease Hospital, at the foot of East Twenty-sixth Street, and in the Kingston Avenue Hospital, Brooklyn.

"The Health Department will gladly receive donations of money and toys to brighten the Christmas of its hospital charges," he said. "All gifts may be sent to Dr. Charles F. Bolduan, Room 502, 139 Centre Street, and will be gratefully acknowledged."

Robert M. Boyd.

Robert M. Boyd, formerly a member of the wholesale dry goods firm of Boyd, Sutter & Co. of this city, died on Wednesday at his home, 51 South Fullerton Avenue, Montclair, N. J., in his eighty-fifth year. Mr. Boyd was a direct descendant of John Alden, and a native of Winsted, Conn. He entered the dry goods business when he came to this city in 1852, retiring about ten years ago. He was a member of the Board of Trustees of the First Congregational Church of Montclair and a member of the Montclair Club, the Outlook Club and the Montclair Art Association.

Theodore A. Madden.

Theodore A. Madden, for nineteen years a Deputy Tax Commissioner of Brooklyn, died from pneumonia on Tuesday at his home, 125 Amity Street, Brooklyn, in his sixty-sixth year. Mr. Madden was born in that borough and was educated at Manhattan College and at Fordham University, from which he received the degrees of bachelor and master of arts. For many years he was associated with the contracting firm of Beard & Hanlon, which built the Manhattan Beach Road and the Sea Beach Road. Mr. Madden was an old-time Democrat, and in 1881 he was elected Clerk of the Common Council of the old City of Brooklyn. He was a member of the Knights of Columbus, the Catholic Club of New York and the American-Irish Historical Society.

Marriage and death notices intended for insertion in The New York Times may be telephoned to 1000 Bryant.

Engaged.

COBURN—DENNING.—Elizabeth Denning to Richard A. Coburn.

MARTIN—KRILL.—Lucelia Krill to Lawrence Martin.

Married.

BARKER—SCHANCK.—On Wednesday, Dec. 19, at the residence of Mr. and Mrs. Clarkson Cowl, 450 Park Av., Alice Hearn Schanck to Perceval Martin Barker, by the Rev. Theodore F. Savage of Christ Presbyterian Church.

LOOKER—APPLEGATE.—On Wednesday, Dec. 19, by Dean Robbins, in the chapel of St. Ambrose, Cathedral of St. John the Divine, Edith Beaumont Applegate and First Lieut. Reginald Earle Looker, A. D. C., N. A. Washington, Philadelphia, Baltimore, Cleveland papers please copy.

NEILSON—DEEMS.—On Dec. 20, 1917, at the residence of Rev. Edward M. Deems, on Staten Island, Elsie, daughter of Rev. and Mrs. Edward M. Deems, to Mr. Carol Kane Neilson of New York.

Died.

AST.—On Thursday, Dec. 20, in her 64th year, at her late residence, 228 East 58th St., Sarah, beloved wife of William B. and devoted mother of Abraham, W. Monroe, Juliette Manheimer, and Henriette Asch. Notice of funeral hereafter.

BARBEE.—Dec. 20, Clifford Barbee. Funeral services from his late residence, 315 Convent Av., (West 143d,) Friday, 8 P. M. Interment Sunday at Meade Memorial Church. White Post (Va.) papers please copy.

BERGER.—Dec. 17, Mary, wife of Cristopher A. Berger. Funeral Saturday, 10 A. M., 74 Flushing Av., Astoria, L. I.

BEVIER.—Esther Hasbrouck, age 81, at her residence at Gardiner, Ulster Co., N. Y. Funeral services Saturday, Dec. 22, 1917, 11:30 A. M.

BORDIN.—On Thursday, Dec. 20, 1917, at 1 P. M., Joseph Bordin, aged 34, survived by parents, sisters, wife, and son. Funeral Friday, Dec. 21, 1 P. M., from his late residence, 351 Vernon Av., Brooklyn. Relatives and friends invited. Interment at Bayside Cemetery.

BOYD.—Entered into eternal rest, on Wednesday, Dec. 19, 1917, Robert Munro Boyd, son of the late Samuel Boyd and Sylvia Coe Boyd, in the 84th year of his age. Funeral services at his late residence, 51 South Fullerton Av., Montclair, N. J., on Saturday, Dec. 22, on arrival of train leaving Hoboken at 1:39 P. M. Friends kindly omit flowers. Winsted (Conn.) and Brooklyn papers please copy.

BRINKERHOFF.—On Dec. 20, 1917, Charles Fuller, beloved husband of Ella Fox Brinkerhoff, in his 76th year. Funeral services at Grace Church Chantry, Broadway and 10th St., on Saturday, Dec. 22, at 11:30 A. M.

BROOKS.—At 47 Stanhope Gardens, London, on Dec. 10, Mary Adams Brooks, widow of the late Theodore Brooks of Santiago de Cuba, in the 73d year of her age.

BURNHAM.—Annie F., wife of Charles L. Burnham, on Tuesday, Dec. 18, 1917. Funeral and interment private.

BURNS.—At Jersey City, on Thursday, Dec. 20, 1917, at his late residence, 342 Forrest St., Samuel, beloved husband of Mary E. Burns, aged 68 years. Relatives and friends, also Commonwealth Lodge, 409, F. and A. M., of Brooklyn; United States Lodge, 139, I. O. O. F., of New York; Longfellow Lodge, 94, Order Sons of St. George, of Brooklyn, are invited to attend lodge services on Friday, Dec. 21, at 8 P. M., and service at St. Stephen's P. E. Church on Saturday, Dec. 22, at 3:30 P. M.

CIORA.—Saul. Born in Rumania; 74 years old; died Dec. 19. Funeral services at the home of his son-in-law, User Marcus, 280 Fort Washington Av., corner 172d St. Buried at the private plot of Marcus, Bayside Cemetery.

DAVIS.—Mrs. C. A., Dec. 19, 1917. Services at the mortuary of C. H. J. Erdenbrecher, 389 Bedford Park Boulevard, (200th,) Dec. 21, at 8 P. M. Funeral private. Hamilton and Toronto papers please copy.

DECKER.—Theodore, on Dec. 18, 1917, beloved brother of George, Edward, Katherine, and Elsa. Funeral from residence of his brother Edward, 444 West 48th St., on Friday, 2 P. M.

DIKEMAN.—At Norwalk, Conn., Dec. 19, 1917, Louise Reid, wife of Joseph S. Dikeman, in her 45th year. Services from her late home, 32 Stevens St., Norwalk, Conn., Sunday, Dec. 23, at 2:30 P. M.

DYER.—On Dec. 20, 1917, William H. Dyer, aged 58 years, beloved husband of Eva Dyer, at his residence, 285 Knox Av., Grantwood, N. J. Funeral services Saturday evening, Dec. 22, at 7:30 o'clock. Interment Fairview Cemetery Sunday.

FOX.—At Great Notch, N. J., Wednesday, Dec. 19, 1917, in the 84th year of her age, Harriet Holley, widow of the late George Fox, mother of Mrs. Sherman G. Francisco, Mrs. Frank R. Long, and Mrs. M. Morris. Funeral services will be held at the home of her son-in-law, Sherman G. Francisco, Great Notch, N. J., Saturday, at 3 o'clock. Carriages will meet trains leaving Erie station, Jersey City, Greenwood Lake Branch, at 1:34 and 2 P. M.

FRYER.—Dec. 20, 1917, entered into life everlasting, Clara Catlin Fuller, beloved wife of the late Alexander Livingston Fryer and mother of Ella, Augusta, Mrs. Spencer S. Wood, Alexander Livingston, Jr., and Edith Livingston. Funeral services and celebration of the Holy Eucharist at St. Luke's Chapel, Greenway South, Forest Hills Garden, L. I., Saturday morning at 9:30. Interment at Lakewood, N. J.

GAMBLE.—At his late residence, 100 Orient Av., Jersey City, on Wednesday, Dec. 19, 1917, William Gamble, aged 78 years. Relatives and friends are invited to attend the funeral services at St. Stephen's P. E. Church, Union St., near West Side Av., on Saturday, Dec. 22, at 2 P. M.

GIDDINGS.—On Thursday, Dec. 20, 1917, William James Giddings, son of the late Silas M. Giddings. Funeral services at his late residence, 344 State St., Brooklyn, on Saturday, Dec. 22, at 2 P. M. Kindly omit flowers.

GRATACAP.—At West New Brighton, S. I., on Dec. 19, 1917, Louis P. Gratacap. Interment private. Kindly omit flowers.

HALSEY.—Thursday, Dec. 20, at his residence, 421 West 118th St., New York City, William Bayley Halsey, son of the late Joseph Bayley and Jennie Berrien Halsey. Funeral private. Please omit flowers.

HARRIOT.—At Mamaroneck, N. Y., Dec. 18, 1917, Helen M., wife of the late Joseph E. Harriot and daughter of the late Prof. Francis H. Nash. Services will be held at the residence of her son, Cortland Av., Friday at 1 P. M. Conveyances will be in waiting upon arrival of 12:07 train from Grand Central Station. Interment Woodlawn Cemetery.

HARRIS.—Leo E., beloved son of Mrs. Marie Harris and beloved brother of Mrs. Lizzie Cohen and Samuel Harris. Funeral services at his late residence, 62 East 93d St., Friday morning, Dec. 21, at 10 A. M.

HAY.—On Wednesday, Dec. 19, 1917, Harriet E., widow of James B. Hay and mother of Charles M. Hay and Annie Hay Rose. Funeral services at her home, 933 President St., Brooklyn, on Saturday, Dec. 22, at 10 A. M. Interment private.

HEERMANCE.—Martin, at Poughkeepsie, on Dec. 19, in his 66th year. Funeral service at his late home, 60 Montgomery St., Poughkeepsie, N. Y., on Saturday, Dec. 22. Interment at Albany, N. Y., 2:30 P. M.

HOWARD.—Dec. 20, 1917, O. Z., beloved husband of Nida Howard, aged 40 years. Services at his late residence, 14 Morningside Av. Time later. Baltimore and Hagerstown (Md.) papers please copy.

KAUFMAN.—Dec. 20, Eva Kittie Kaufman. Services Stephen Merritt's Chapel, 223 8th Av., near 21st St. Time later.

KRAMER.—Frances, (nee Isaacs,) beloved wife of Jac and dear sister of William, Harry, Charles, and Joseph Isaacs, Hannah Wronker and Essie Schattman. Funeral from Meyers's Funeral Parlors, 228 Lenox Av., on Friday, Dec. 21, at 1 P. M.

LAEDLEIN.—On Dec. 18, at Mount Vernon, N. Y., Abby M. King Laedlein. Funeral services at her late residence, 230 South 3d Av., Mount Vernon, at 2:30 P. M., Friday.

LAWRENCE.—On Thursday, Dec. 20, 1917, Isabella, wife of Abram H. Lawrence. Funeral service at her home, 709 Jefferson Av., on Sunday at 2 P. M.

LIGON.—Dec. 19, at his home, "Whitehall," Howard County, Md., Charles Worthington Dorsey Ligon, beloved husband of Harriet Ridout Ligon, and only son of the late Governor Thomas Watkins Ligon of Maryland and Mary Tolley Dorsey. Funeral from St. John's Church, Howard County, Md., Saturday, Dec. 22, at 2:30 P. M. Carriages at the terminus in Ellicott City will meet car leaving Charles and Saratoga Sts., Baltimore, at 1:30 P. M.

LITTELL.—At Summit, N. J., Dec. 20, 1917, Frederick R. Littell, son of the late William and Mehetabel Bonnel Littell and beloved husband of Margaret Corwin Jones, in the 71st year of his age. Relatives and friends are invited to attend the services at his late residence, 34 Elm St., Saturday, Dec. 22, on the arrival of train leaving Hoboken at 1:39 P. M.

LOPEZ.—Dec. 19, 1917, Mary L., widow of Calixto Lopez, aged 68 years. Funeral service at her late residence, 1,166 Pacific St., Brooklyn, Friday afternoon at 2 o'clock.

McCABE.—Suddenly, at Montclair, N. J., Thursday, Dec. 20, 1917, Charles R. McCabe. Funeral services and interment at Marquette, Michigan.

McCRYSTAL.—Dec. 19, Margaret McCrystal, (nee Hepburn.) Funeral from the residence of her daughter, Mrs. John J. McEntee, 73 St. Stephens Place, New Dorp, Staten Island, on Saturday, Dec. 22, at 9 A. M., thence to St. Patrick's Church, Richmond, S. I., where a requiem mass will be offered for her soul.

MANGER.—At Jersey City, Dec. 20, 1917, Frederick W., beloved husband of Lizzie A. Manger, aged 59 years. Relatives and friends, also Unity Lodge, 12, F. and A. M., of Ohio; Jovian Order, Cresset Lodge, 225, K. of P., of Ohio; Bedford Council, 635, Royal Arcanum, of Brooklyn, are invited to attend funeral service at his late residence, 47 Bentley Av., Jersey City, on Sunday, Dec. 23, at 2 P. M. Interment Fairmount, Newark, N. J., on Monday.

Died.

MENZL.—Aurelia Clare, youngest daughter of Mr. and Mrs. Albert Menzl, corner Riker and Steinway Avs., Long Island City, aged 12 years and 2 weeks, after a long and lingering illness. Funeral services Saturday, Dec. 22, at 8 P. M. Interment at convenience of family.

MILLER.—Harriet Larned, at her late residence, 67 Radford St., Yonkers, wife of the late John G. Miller, Jr., and the daughter of the late Richard Ely and Chloe Ross Colt, and formerly of Sandusky, Ohio, in her 85th year. Funeral private.

MUNDELL.—On Dec. 20, Mary Mundell, beloved daughter of William Mundell, at her late residence, 2,304 Hull Avenue, Bronx. Funeral at 9:30 A. M., Saturday, Dec. 22.

MUNSON.—On Wednesday, Dec. 19, Alexander McKie Munson, son of Robert H. and Olivia M. Munson. Funeral Saturday forenoon, Chapel Woodlawn Cemetery.

NORTEN.—At West Farms, New York City, Thursday, Dec. 20, 1917, Delia, widow of William Norten, in her 85th year. Funeral services at her late residence, 2,078 Boston Road, Saturday, at 8 P. M.

ONDERDONK.—At his residence, 889 St. Nicholas Av., New York, John William, age 71. Notice of funeral hereafter.

OPPENHEIMER.—On Tuesday, Dec. 18, Mathilda Oppenheimer of 80 East 116th St., beloved daughter of Rose and the late Max Oppenheimer, sister of Paula, Ernest, Mrs. Helen Sternberg, and Mrs. Clara Franken. Funeral services at Sam Rothschild's Harlem Funeral Chapel, 208 Lenox Av., Friday, Dec. 21, at 10 A. M.

SABLE.—The Congregation Peni-El announces with deep regret the death of our fellow-member, Joseph Sable. Members and seat holders are respectfully invited to attend the funeral services at the Temple Peni-El, 525 West 147th St., on Friday morning, Dec. 21, at 10:30 o'clock. E. FRIEDMAN, President.

SABLE.—The members of Manhattan Chapter No. 170, O. E. S., are requested to attend the funeral of the late Joseph Sable, father of our beloved Worthy Matron, Amelia P. Sable, at Temple Peni-El, 525 West 147th Street, on Friday morning at 10:30. HENRY S. LION, Worthy Patron. MINNIE MANDEL, Secretary.

SCHWARTZ.—Suddenly, at Chicago, Dec. 17, Milton L. Schwartz, beloved husband of Mae Schwartz, father of Caryl Schwartz, son of Jacob Schwartz. Funeral services at his late residence, 452 Riverside Drive, Friday, Dec. 21, at 10 A. M. Kindly omit flowers.

SEXTON.—Thomas B., at Atlantic City, N. J., Thursday morning, Dec. 20. Interment Warehouse Point, Conn., Saturday afternoon.

SMITH.—On Dec. 19, at her home, 837 Halsey St., Brooklyn, Mary Dove, wife of George A. Smith. Funeral service Friday, 8 P. M. Interment Cold Spring Memorial Cemetery, Dec. 22.

SMITH.—Mary A., 502 West 176th St., suddenly, Dec. 19. Services and burial at Purdys, N. Y., Saturday, at 1 P. M.

STEPS.—Thursday, Dec. 13, 1917, after a short illness, in her 58th year, Amelia Steps, (nee Bank.) Relatives and friends are respectfully invited to attend the funeral services at the residence of her sister, 209 East 52d St., on Friday, Dec. 21, 1:30 P. M.

STROHMEIER.—On Thursday, Dec. 20, 1917, Otto Strohmeier, in his 41st year. Relatives and friends, also members of Hoboken Lodge, No. 74, B. P. O. E., are invited to attend services at Volk's Mortuary Chapel, 631 Washington St., Hoboken, on Saturday, Dec. 22, at 8 P. M. Funeral will be held from Volk's Mortuary Chapel Sunday, Dec. 23, at 1:30 P. M.; thence to SS. Peter and Paul's Church, Hudson and 4th Sts., Hoboken. Automobile cortege.

TURK.—Pinkus, husband of Ernestine, father of Abe, Dr. William, and Mrs. Emil Geiger, (Lillie.) Funeral from his late residence, 122 East 93d, Sunday, Dec. 23, 10 A. M.

VEIT.—On Thursday, Dec. 20, 1917, in his 58th year, Oscar S., beloved husband of Esther W. Veit and father of Amy Gans, Constance Sherwin, and O. Robert Veit. Funeral services at his late residence, 201 West 107th St., on Sunday, Dec. 23, at 10 A. M. Cincinnati, Chicago, St. Louis, and San Antonio papers please copy.

WALLIN.—Dec. 18, at the residence of her sister, Mrs. A. C. Christensen, 314 Franklin Av., Hasbrouck Heights, N. J., Ada C., widow of H. G. Wallin, Belleville, Kan. Funeral Friday at 11 A. M.

WALSH.—Sarah, on Dec. 20, 1917, beloved wife of the late James Walsh, mother of George J., James F., Mrs. M. Childs, and Marie Walsh. Funeral from her late residence, 30 West 123d Street, on Monday, Dec. 24, at 9:30 A. M., thence to Church of St. Thomas the Apostle, where a solemn requiem mass will be offered for the repose of her soul. Interment at convenience of family.

WALSH.—Patrick. Services THE FUNERAL CHURCH, Broadway, 66th St., (Frank Campbell's,) Friday, 9 A. M.

WHEELER.—At Poughkeepsie, N. Y., of pneumonia, Thursday, Dec. 20, Ethel Jarvis, daughter of Everett P. and the late Lydia Hodges Wheeler. Funeral services at Zion Church, Wappingers Falls, N. Y., at 2:30 Friday. (Station, New Hamburg.) Please omit flowers.

WHEELER.—On Wednesday, Dec. 19, 1917, after a lingering illness, Eustace Harned Wheeler. Friends and relatives are invited to attend funeral services to be held at his late residence, Wheeler Av., Valley Stream, L. I., on Sunday, Dec. 23, at 2 P. M.

WOODMAN.—On Wednesday, Dec. 19, 1917, Annie Baker, widow of Charles H. Woodman, aged 72 years. Funeral services at her home, 561 West 186th St., on Friday, Dec. 21, at 2 P. M.

YERANCE.—At Boston, Mass., Dec. 18, William Yerance, actor. Services from R. E. Carpenter's Funeral Parlors, 2,192 Seventh Avenue, between 129th and 130th Streets, Saturday, Dec. 22. Interment private. Out-of-town papers please copy.

ZELLER.—Clara. Services THE FUNERAL CHURCH, Broadway, 66th St., (Frank E. Campbell's.) Time later.

ARRIGONI.—Louise, 598 Bergen Av., Bronx, Dec. 18. Funeral today, 9:30 A. M.

BURKE.—Winifred A., 1,155 Hoe Av., Bronx, Dec. 19. Funeral tomorrow, 9:30 A. M.

BYRNE.—Thomas J., 213 West 67th St., Dec. 18. Funeral today, 9:30 A. M.

BYRNES.—William L., 151 West 16th St., Dec. 18. Funeral today, 2 P. M.

COLLINS.—Mary A., 111 East 102d St., Dec. 19. Funeral tomorrow, 9:30 A. M.

COMERFORD.—James, 1,461 Amsterdam Av., Dec. 19. Funeral today.

CORRIGAN.—Edward, 406 East 64th St., Dec. 19. Funeral today.

DIETZEL.—Rose, 1,647 2d Av., Dec. 19, aged 77. Funeral today.

FRIEDLEBEN.—Lise, 240 St. and Matilda Av., Dec. 18, aged 62.

GIBSON.—Matthew, 273 West 150th St., Dec. 19. Funeral today, 10 A. M.

HANNON.—Mary, 737 3d Av., Dec. 19. Funeral notice later.

HARDING.—Ada, Dec. 19. Funeral 240 East 31st St. Today, 1:30 P. M.

LING.—George, 215 Columbus Av., Dec. 19. Funeral service today.

McDONNELL.—Kathryn V., 452 West 25th St., Dec. 19.

McGUINNESS.—Cornelius L., 40 West 97th St., Dec. 18. Funeral today, 10:30 A. M.

MULLANEY.—James T., 350 West 47th St., Dec. 18. Funeral today, 9:30 A. M.

MULRY.—Martin, 320 West 36th St., Dec. 18. Funeral tomorrow, 9:45 A. M.

RAHILL.—Nellie, 226 East 126th St., Dec. 18. Funeral today.

RICE.—Henrietta, 18 West 113th St., Dec. 19, aged 76. Funeral today, 10:30 A. M.

ROEDER.—Ida E., 2,123 Arthur Av., Bronx, Dec. 19. Funeral tomorrow, 10 A. M.

TANAHEY.—Daniel, 177 Cherry St., Dec. 18. Funeral today, 9:30 A. M.

Brooklyn.

BABEUF.—Richard P., 2,042 85th St., Dec. 19, aged 71.

BURGER.—Tobias, 552 Willoughby Av., Dec. 18, aged 83. Funeral today, 2 P. M.

COSGROVE.—Patrick, 126 Java St., Dec. 19. Funeral tomorrow, 10 A. M.

DALEY.—John, 170 Court St., Dec. 19. Funeral tomorrow, 2 P. M.

DUDLEY.—Gertrude, 455 6th St., Dec. 19, aged 33. Funeral tomorrow, 10 A. M.

FAAS.—John M., 3 St. Mark's Place, Dec. 20. Funeral service tomorrow.

FOX.—Rose M., 135 Gates Av., Dec. 19. Funeral tomorrow, 9 A. M.

GLEASON.—Elizabeth, 1,835 52d St., Dec. 19. Funeral tomorrow, 2 P. M.

GUERBER.—Marcia, 522 2d St., Dec. 20. Funeral private.

HARRIS.—William E., 536 11th St., Dec. 19, aged 44. Funeral tomorrow.

HUGHES.—Anne M., 54 Fort Greene Place, Dec. 20.

KALLMANN.—Martin, 501 East 29th St., Dec. 19, aged 79. Funeral private.

KAUFMAN.—Louis S., 7,512 7th Av., Dec. 18, aged 45.

KEENAN.—Walter F., 301 Baltic St., Dec. 20. Funeral notice later.

KERR.—James, 543 55th St., Dec. 18, aged 60. Funeral tomorrow, 9:30 A. M.

KINSMAN.—Anna P., 610 Eastern Parkway, Dec. 19. Funeral today, 10 A. M.

KUSCH.—Karl J., 272 69th St., Dec. 19, aged 52. Funeral tomorrow.

MADDEN.—Theodore A., 125 Amity St., Dec. 18. Funeral today, 10 A. M.

MASON.—Sarah A., 257 Decatur St., Dec. 19. Funeral service today.

MEEHAN.—John J., 529 9th St., Dec. 20.

O'BRIEN.—Harry J., 446 47th St., Dec. 19, aged 24. Funeral tomorrow.

PINKERTON.—James W., 1,589 Bushwick Av., Dec. 19. Funeral tomorrow, 2 P. M.

POHL.—Josephine, 1,262 Ocean Av., Dec. 19. Funeral notice later.

REARDEN.—Nora, 688 Franklin Av., Dec. 19. Funeral tomorrow, 2:30 P. M.

ROGERS.—Philo J., 53 Eltan St., Dec. 18. Funeral private.

SCHLUTER.—John, 552 Dean St., Dec. 19. Funeral tomorrow, 2 P. M.

SIMONSON.—William J., 39 Wolcott St., Dec. 19, aged 22.

SULLIVAN.—Daniel, 136 Guernsey St., Dec. 19. Funeral tomorrow.

WELLS.—Clyde C., 446 58th St., Dec. 18, aged 18.

Hoboken, Jersey City, and Newark.

DUNN.—Mary, 207 Clifton Av., Newark, Dec. 18.

GOULD.—Anthony, Newark, Dec. 18.

HANLEY.—David, 114 Walnut St., Newark, Dec. 18, aged 45.

HITCHCOCK.—Albert, Dec. 18. Funeral, 323 Warren St., Newark.

HOLLENBACH.—Frederick, 31 Cortlandt St., Newark, Dec. 18, aged 56. Funeral [illegible].

Died.

LYNCH.—Johanna, 309 Grand St., Hoboken, Dec. 19. Funeral today, 9:30 A. M.

MacNAUGHTON.—Louise, 673 Springfield Av., Newark, Dec. 19.

MENZEL.—Henry, 114 Graham St., Jersey City, Dec. 18, aged 42. Funeral private.

SHERIDAN.—Frank J., 169 South Orange Av., Newark, Dec. 19. Funeral today, 8:30 A. M.

SMITH.—Louisa, 227 Hancock Av., Jersey City, Dec. 18.

SPRAGUE.—Christine K., 161 South 8th St., Newark, Dec. 19. Funeral today.

STAEGER.—Arthur, 126 22d St., Newark, Dec. 18.

THOMPSON.—Margaret, 63 Waverly Av., Newark, Dec. 18.

WECK.—Otto, 751 South 19th St., Newark, Dec. 18, aged 66.

Long Island.

AVERRE.—Louis, Woodhaven, Dec. 19, aged 57.

BEDELL.—Elsie J., Ridgewood, Dec. 19, aged 8 months.

CLEMCY.—Francis, Corona, Dec. 17, aged 4 months.

DICKELE.—Henry, 600 Broadway, Astoria, Dec. 18, aged 58.

DI DONATO.—Justina, Woodhaven, Dec. 19, aged 2.

HILL.—John, Woodhaven, Dec. 19. Funeral today, 2 P. M.

HOLLAND.—John R., Long Island City, Dec. 17, aged 49.

KASTNER.—Rose M., Laurel Hill, Dec. 18, aged 45.

MAHER.—William, Flushing, Dec. 19.

REDDINGTON.—Mary, Corona, Dec. 18, aged 16.

SANFEDELE.—Rosa, 377 Fairview Av., Ridgewood, Dec. 17, aged 34.

SETTLE.—Brown J., Jamaica, Dec. 19, aged 81.

STODDART.—Ellis J., Southtown Branch, Dec. 18. Funeral today.

THEIL.—Louis, 138 Atlantic St., Jamaica, Dec. 18, aged 86.

TRESHAM.—Katherine, Glendale, Dec. 19, aged 62.

VASTA.—John, Flushing, Dec. 17, aged [illegible].

In Memoriam.

MILLER.—In memory of our dearly beloved mother, Mary A. Miller, who departed from us on Dec. 21, 1914, but will live in our hearts and memory forever.
DAUGHTERS AND SONS.

HARRINGTON.—Walter F., in memory of, died Dec. 21, 1916.

ZIONIST LEADER DEAD.

David Ben Borochow, Until Recently a Worker Here, Dies in Petrograd

David Ben Borochow, founder of the Jewish Social Democratic Labor Party Poale Zion, (Workers for Zion,) of Russia, and one of the leaders of the international Zionist movement, is dead, according to a cable message from Petrograd received by Zionists here yesterday. Borochow was 36 years old. He was recognized by Jews as the leading theorist of the Jewish international labor movement and also as a philologist and historian.

His work in Russia caused his exile from that country in 1907. In 1914 he came to the United States, where he continued his labors in behalf of the Workers for Zion. Upon the outbreak of the Russian revolution he returned to Petrograd at the invitation of the Russian Society Democratic Party Poale Zion to act as its leader.

Oscar Siegel Dies in Paris.

PARIS, Wednesday, Dec. 19.—The death is announced of Oscar Siegel, former partner in the bank of Morgan, Harjes & Co., a Director of the Edison Lighting Company, and the Paris Tramway Company.

Obituary Notes.

JOHN SCHLUTER, 60 years old, a grocer in Greenwich Street, Manhattan, and for several years Secretary of St. Johannes Lodge, No. 301, I. O. O. F., died on Wednesday at his home, 552 Dean Street, Brooklyn.

Mrs. GERTRUDE F. DUDLEY, wife of John C. Dudley, a real estate operator, died at her home, 455 Sixth Street, Brooklyn, on Wednesday, aged 33 years.

Mrs. MARY LOUISE JONES LOPEZ, widow of Calixto Lopez, a tobacco merchant of New York and Havana, died on Wednesday at her home, 1,166 Pacific Street, Brooklyn. She was 68 years old and is survived by three daughters.

PHILO J. ROGERS, formerly a pressman for The New York Herald, died from heart disease on Wednesday at his home, 53 Eltan Street, Brooklyn, aged 39 years.

WILLIAM J. SIMONSON, a note teller in the Sherman National Bank, Manhattan, died on Tuesday at his home, 39 Wolcott Street, Brooklyn, from pneumonia.

Mrs. HARRIET E. HAY, widow of James B. Hay, who, before his death, was head of the money order department of the Adams Express Company, died on Wednesday at her home, 933 President Street, Brooklyn. She was long active in the work of the Christ P. E. Church.

DAVID DIXON, for forty-seven years in the employ of R. Hoe & Co., died on Monday at his home, 936 Bushwick Avenue, Brooklyn, at the age of 81 years. Mr. Dixon was a native of Lancashire, England.

WALTER G. FREEMAN, formerly with the mailing department of The New York Sun and later with The Commercial, died on Tuesday at the home of his sister, 523 Rugby Road, Flatbush.

EUSTACE H. WHEELER, founder of The Nassau Recorder, a weekly newspaper, at Lynbrook, L. I., which he ran until three years ago, died at his home in Valley Stream, L. I., on Tuesday. He was 59 years old. Mr. Wheeler was a Justice of the Peace in the town of Hempstead for four years.

THOMAS H. BOLMER, until his retirement ten years ago a member of the banking and brokerage firm of Prince & Whitely, died on Tuesday at his home in the National Arts Club.

CHARLES H. CALKINS, a retired lumber merchant of Paterson, N. J., is dead at St. Cloud, Fla., in his eighty-eighth year.

Miss ETHEL JARVIS WHEELER, daughter of Everett P. Wheeler, a lawyer, died yesterday in Poughkeepsie. Her home was at 144 Whitford Avenue, Nutley, N. J.

CHARLES PLATT ROGERS, who was for many years a manufacturer in this city, and one of the charter members of the old Fourteenth Street Bank, died on Monday at his home, 145 West Seventy-fifth Street. He was 88 years old.

OSCAR S. VEIT, manager of the New York office of Gans Brothers, died yesterday at his home, 201 West 107th Street. He was 57 years old.

HARRY BOGART, a salesman for Tiffany & Co., died yesterday at his home in Glen Ridge, N. J.

WILLIAM MAHER, a stationary engineer, for the last forty years in the employ of the Long Island Railroad, died yesterday at his home, 48 Madison Avenue, Flushing. He was 56 years old.

PINKUS TURK, a retired retail clothing merchant, died yesterday at his home, 122 East Ninety-third Street, in his eightieth year. He came to this country from Germany in 1854, settling in Nashville, Tenn. He was a member of several charitable organizations.

CHARLES HOAGLAND, former County Clerk of Warren County, N. J., died yesterday at his home in Belvidere, N. J. He was 64 years old. Mr. Hoagland had also served as Surrogate.

CLIFFORD BARBEE, manager of the carpet department of James Dunham & Co., 340 Broadway, for thirty-three years, died yesterday at his home, 315 Convent Avenue. He was a son of William Randolph Barbee, the sculptor. He is survived by his wife and three sons, Stanley N. Barbee, a member of the aviation section of the Signal Corps, Alger Barbee, a member of the Naval Reserve, and Cecil R. Barbee of the Standard Aeroplane Corporation.

FREDERICK R. LITTELL, who was the oldest living native resident of Summit, N. J., where he was for many years in the retail grocery business, died there yesterday in the Overlook Hospital. He was 71 years old. Mr. Littell was a member of the Sons of the American Revolution and was a deacon of the Central Presbyterian Church.

CHARLES R. McCABE, private secretary to John D. Ryan, President of the Anaconda Copper Mining Company, died yesterday at his home in Montclair, N. J. Mr. McCabe formerly lived in Marquette, Mich.

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RELIGIOUS NOTICES.

TEMPLE ISRAEL OF HARLEM, 120th St., at Lenox Av.
Friday, Dec. 21, 8:15 P. M., Dr. HERMAN BERNSTEIN, "Conditions in Russia."
Saturday, Dec. 22, Dr. M. H. HARRIS, "Jerusalem's Future and Zionism."
Tuesday, Dec. 25, 8:15 P. M., Circle Study of Bible and Jewish History.

HYDE TO MEET ONATAVIA IN NATIONAL SQUASH FINAL

HYDE AND ONATAVIA SURVIVE AT SQUASH

Defeat Strebeigh and Appel, Respectively, and Advance to Final Round.

MATCH AIDS RED CROSS

Kinsella, Pro Champion, Conquers Lafforgue in Exhibition Following National Handicap Play.

Fillmore Van S. Hyde of the Harvard Club and J. Onatavia, Jr., another of the Harvard Club squash tennis players, reached the final round of the annual national handicap tournament at the Yale Club yesterday afternoon. In each instance the progress through the semi-final round was made with comparative ease, despite liberal handicaps in favor of the opposing players.

Hyde's victory was earned at the expense of R. L. Strebeigh of the Columbia Club, the score being 15—8, 15—7. In the case of Onatavia there was quite a surprise furnished, for he defeated J. W. Appel, Jr., third in ranking of the Harvard Club men, and one of the strongest handicap players hereabouts. Onatavia registered his success with the score 15—1, 15—12.

In an exhibition match for the benefit of the Red Cross, which followed immediately after the playing of the semi-final round of the amateur event, Walter A. Kinsella, world's professional champion, defeated Frank Lafforgue, professional at the Yale Club, by a score of 15—9, 10—15, 15—10, 15—10. Kinsella conceded his rival five aces in each game and the contest was keenly waged, for all that the score seems a bit one-sided.

Strebeigh showed rather more than his usual strength in the match against Hyde. He had a handicap of one-half hand and three aces, a liberal allotment when it is considered that Hyde was playing from minus ten aces. In overcoming this Hyde displayed almost uncanny skill. Strebeigh is a player who has the ability to make remarkable gets, and this provided a good defense against Hyde's hard-driving game. The latter, however, is a skilful tactician, and by interpolating a soft shot here and there he brought about Strebeigh's downfall.

Onatavia never played better squash tennis than in defeating Appel, who is another hard-driving contestant. Onatavia had plus three aces against Appel's minus three aces, but the handicap was hardly needed. In the first game Onatavia won decisively without the necessity of his handicap. His opponent was able to get only four aces, Onatavia taking the game at 15—1. This was indicative of what was in store for Appel in the second game. Although he strove desperately to nullify the spirited play on the part of Onatavia, the effort went for nought. The latter, although not driving hard, counted his aces consistently by playing nice placements to the back corners, and at times succeeded in drawing Appel out of position for a kill straight up and down the court.

The sharpest bit of play was in the professional match. In this Kinsella's ability was at all times outstanding. Most of his aces were scored on placements, Lafforgue seldom making errors. The latter played a proficient game, and many of the rallies were prolonged, but Kinsella by a change of pace often drew him out of position, so that his famous passing stroke could be brought into use. Many of Kinsella's points were earned on straight kills, the ball fairly racing away from the nimble Lafforgue.

In the first game Kinsella ran out the victory in ten hands, and two of these contributed most of his aces. In the second he made five and in the seventh four. Lafforgue maintained his handicap advantage in the second game despite spirited work on the part of the champion. After that Kinsella was at all times supreme. He overcame Lafforgue's handicap advantage at the outset, and from then on ran out the victories in the face of stubborn but unavailing resistance on the part of his opponent.

POLY FIVE TAKES CONTEST.

Lafayette Beaten at Basket Ball by Brooklyn Team.

Brooklyn Polytechnic Institute's basket ball team last night scored a hard-earned triumph over the Lafayette College five on the Brooklyn collegians' court, by the score of 38 to 31. The contest was the closest the victorious five has had this season, and it was only a superior display of team work in the second half which enabled Poly to emerge victorious.

The Brooklyn collegians managed to end the first half with the score in their favor by 18 to 16, but in the second half the team was forced hard to maintain its lead. The individual stars were Specht and Stewart for Poly and Anderson and Keating for the Easton five.

The line-up:

Brooklyn Poly.	Position.	Lafayette.
Hildebrand	R. F.	Anderson
Specht	L. F.	Keating
Kessler	C.	Miller
Pans	R. G.	Bobie
Stewart	L. G.	King

Goals from the field—Hildebrand, 2; Specht, 6; Stewart, 5; Pans, Anderson, 4; Keating, 5; Bobie. Goals from foul—Stewart 4; Anderson, 7. Substitutions—For Poly: Cherr for Hildebrand. Referee—Mr. Brackett. Time of halves—20 minutes.

MOORE WINS ANOTHER.

Adds Victory Over Palmer to His String in Three-Cushion Play.

George Moore added another victory to his string in the Interstate Three Cushion Billiard League series last night when he defeated Ray Palmer of Detroit at Thum's Academy by a score of 50 to 37. The former champion was in superb stroke for most of the match. During the first forty innings his average was a trifle over one, but after that the breaks were against him, and many misses were recorded. His lead, however, was sufficient to offset any rally on the part of Palmer. Moore had a high run of 5. Palmer never got better than a cluster of 3. The contest went seventy-one innings.

POTTER VICTOR WITH CUE.

Defeats Cole by 100 to 88 in Handicap Pocket Billiard Tourney.

Ray Potter won the second game of the handicap pocket billiard tournament at John Doyle's Academy last night, defeating Frank Cole, by a score of 100 to 88. Potter had a handicap of 40 and Cole played from 50. The winner's high run was 14 and that for Cole was 10. Tonight J. Howard Shoemaker will play his first game in the tournament against Frank Ford. Shoemaker will play from scratch and will concede 40 to Ford.

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TITLE GOES TO STUYVESANT

Protest Against Saacke Loses Swimming Laurels for Clinton.

The high school swimming championship title of Manhattan, which had been regarded as won by the swimmers of De Witt Clinton High School when it defeated the team of Stuyvesant H. S. last Tuesday night, was yesterday awarded to the Stuyvesant team, following action on a protest as to the eligibility of one of the De Witt Clinton natators. The athlete whose standing was questioned was Rudolph Saacke, the star performer on the West Fifty-ninth Street institution's team and the biggest point scorer in the meet that gave his school the championship. The action was taken at a meeting held at Townsend Harris Hall H. S., at which W. A. Whyte of Townsend Harris Hall, acted as Chairman.

The protest was entered by the Stuyvesant management after the meet last Tuesday night, the point being made that Saacke was ineligible according to an old rule of the P. S. A. L., which specifies that an athlete, to compete for his school in a postponed meet, must attain a certain mark in his studies. The meet last Tuesday night had been postponed from Nov. 29, through some mistake of the managers of the teams. After hearing the evidence on both sides Chairman Whyte decided to uphold the protest, and ordered the meet held again yesterday afternoon. The De Witt Clinton team failed to put in an appearance and allowed the meet to go by default to Stuyvesant.

The Stuyvesant team will now oppose the team of Erasmus Hall H. S. in Brooklyn in a meet to decide the city championship. This will be held tonight in the pool of the Central Y. M. C. A., Brooklyn. De Witt Clinton was scheduled to swim Erasmus Hall, but the decision in the case of Saacke gave the opportunity to Stuyvesant.

Emanuel Haug, physical director at De Witt Clinton H. S. for many years past, announced last night that the decision would be appealed to the High School Games Committee at its next meeting in January.

N. Y. Y. C. POLICY STANDS.

Annual Meeting Reaffirms Action Banning Races Until After War.

As far as the New York Yacht Club is concerned, there will be no racing until after the close of the war. This policy was reaffirmed at the annual meeting held last night. Only routine business was transacted. The Nominating Committee recommended all of the officers for re-election, and the club ratified this. The officers are:

Commodore, George F. Baker, Jr.; Vice Commodore, J. P. Morgan; Rear Commodore, Harold S. Vanderbilt; Secretary, G. A. Cormack; Treasurer, Farrant Putnam.

Membership Committee—W. Butler Duncan, Chairman; Henry A. Bishop, Commander F. L. Sawyer, U. S. N.; Harold S. Vanderbilt, Leonard Richards, and Charles Lane Poor, Secretary.

Race Committee—H. De Berkeley Parsons, Chairman; Joseph Macdonough, Frederick O. Spedden, and W. Webb, Treasurer.

House Committee—Samuel A. Brown, Chairman; Henry T. Maury, Secretary, and Charles M. Billings.

Library Committee—James D. Sparkman, Chairman; Charles D. Lee, and Henry Brevoort Kane.

Model Committee—George Nichols, Chairman; Frederick M. Hoyt, Henry M. Fletcher, Secretary, and Lieutenant Commander David C. Hanrahan, U. S. N., associate member.

Fleet Captain, Granville Kane; Fleet Surgeon, Samuel A. Brown, M. D.

Committee on Club Stations and Anchorages, (flag officers, ex officio)—J. P. Morgan, Morton F. Plant, Arthur Curtiss James, Robert W. Emmons, 2d; J. Harvey Ladew, and Walter Luttgen.

CICOTTE LEADS PITCHERS.

White Sox Star Has Best Record of League for Season.

The psychological shine ball of Eddie Cicotte worked so successfully in the American League last season that it landed him as the leading pitcher of the organization. On the basis of earned runs allowed in each game, Cicotte permitted his opponents only 1.53 runs a game. Cicotte worked harder than any other pitcher on the circuit and took part in forty-nine contests.

Carl Mays of Boston, who throws the underhand, submarine ball, was second in the list of pitchers, allowing 1.75 runs each game. Stanley Coveleski and Joe Bagby of Cleveland each did excellent work and ranked up among the leaders. Jim Scott and Urban Faber, the hero of the World Series, were also in the front rank.

The wild men of the league were Dave Davenport of St. Louis and Harry Harper of Washington. Davenport had eleven wild pitches and Harper ten. Shaw of Washington was conspicuous in the season's pitching performances, not for any good work he did but because he was the philanthropist of the twirlers, allowing 123 bases on balls.

Walter Johnson of Washington carried off the honors for strike outs, fanning 185 batsmen. Cicotte was second with 150. Mays was the most dangerous of the pitchers, for during the season he hit fourteen batsmen. Cicotte and Shaw each made two balks.

The Yankee pitchers did not show up well in the records. Ray Fisher was the best of the Yank flingers and he stood fifteenth in the list, permitting 2.19 earned runs each game. Allan Russell was the next best New York pitcher, standing seventeenth in the list. Ray Caldwell was ranked thirty-fourth.

YALE FIVE HERE TONIGHT.

Will Play Crescent Quintet as Its First Game on Christmas Trip.

Yale's basket ball five will make its first appearance this season in Brooklyn this evening, when it plays the fast Crescent Athletic Club quintet on the latter's court. This game will mark the initial local game for the New Havenites in their annual Christmas trip. The New Moon five has been victorious in one game this season and lost another.

The annual meeting in past years between these two teams in the New Moon gymnasium has attracted large crowds, and in anticipation that the same condition will prevail this year the management of the Brooklyn club has made special preparations for the accommodation of the spectators. The other local game on the New Havenites' Christmas trip will be played at St. John's College, Brooklyn, tomorrow night.

Tod Browne Enlists in Navy.

A surprise came yesterday in Brooklyn hockey circles when it became known that Tod Browne, Captain of the Crescent Athletic Club hockey team, had enlisted in the navy. Browne has been practicing with the war-time team of the New Moon organization for the last two weeks, and was looked upon as one of the main cogs of the lineup. Browne was one of the foremost of local hockey players.

SCHOOLBOY SEVEN OUTPLAYS NASSAUS

St. Paul's Hockey Team Scores Victory by 9 to 1 at St. Nicholas Rink.

The hockey season opened at St. Nicholas Rink last night before a large, enthusiastic crowd, with St. Paul's School of Concord, N. H., running away with the game against the Nassau Hockey Club, made up of Princeton undergraduates, by a score of 9 to 1. The newly decorated rink, with subdued lights and streamers of many colors, was an attractive setting for the large gathering of prominent people who usually attend the intercollegiate games. There were many army and navy officers among the spectators.

The St. Paul School lads were much further advanced in the game than their opponents, and their team work and passing enabled them to outplay the Nassau skaters after the first few minutes of play. No regular hockey is being played at Princeton this season, and the Nassau seven was made up of students who are playing the game for the fun of the sport. They have had little chance for practice, and the only impression they made on the organized play of the St. Paul's team was due to individual effort of the skaters.

Less than two minutes after the game was under way Wintersteen, the Nassau rover, cut loose and skated down the border of the ice, carrying the rubber past St. Paul's defense and made a long side shot for the first goal. About thirty seconds later Wilson, the St. Paul centre, nabbed the puck from scrimmage and shot a goal, which tied the score. After that it was easy for St. Paul.

Bell poked the puck in again from scrimmage after five minutes of play and St. Paul's made the score at the end of the first half 3 to 1 when Cook took the puck all the way down the rink and skirted around the cage and shot it past Taylor, the guardian at the Nassau net.

St. Paul's got under way in the second half and piled up half a dozen goals, keeping the rubber almost constantly in Nassau's territory. Two or three times Wintersteen and Williams broke loose and rushed the puck up to the St. Paul's net, but Captain Maxwell, the cage sentinel, was unusually alert and turned the vicious shots of the college boys aside.

Smith, the schoolboy rover, scored the first goal of the second period after 1 minute and 45 seconds of play when he took a side shot from Haslam and caged the rubber after it rebounded from Taylor's shin pads. Humphreys quickly caged another on a long drive from the middle of the rink. He followed this one up with another after racing around the cage and outwitting the Nassau defense.

Haslam increased the St. Paul total with a poke into the net from scrimmage after Nassau vainly attempted to steal it away from the schoolboys behind the net. Ingalls, who went in as a substitute, got the next tally on a long smash from the side of the ice, while the last goal was scored by Cook, the puck slipping into the netting after it slid off the Nassau goal tender's skates.

The lineup:

St. Paul's.	Position.	Nassau H. C.
Maxwell	G.	Taylor
Bell	P.	Lamarche
Humphreys	C. P.	Freer
Smith	R.	Raleigh
Wilson	C.	Wintersteen
Haslam	L. W.	Erdman
Cook	R. W.	Williams

Goals—First half: Wintersteen, Nassau, in 1:20; Wilson, St. Paul's, in 1:50; Bell, St. Paul's, in 5:00; Cook, St. Paul's, in 8:00. Second half: Smith, St. Paul's, in 1:45; Humphreys, St. Paul's, in 2:05; Humphreys, St. Paul's, in 10:40; Haslam, St. Paul's, in 18:00; Ingalls, St. Paul's, in 19:30; Cook, St. Paul's, in 19:50. Substitution—St. Paul's: Ingalls for Bell. Referee—M. B. Roach, Wanderers. Assistant Referee—Lieutenant Schoen, Princeton. Timer—George Harmon, Wanderers. Time of halves—20 minutes.

SCHOOL SEVENS TO PLAY.

Erasmus vs. Jamaica and Flushing vs. Manual Training Tonight.

Interscholastic championship hockey starts at the Brooklyn Ice Palace tonight. The opening games will bring together Erasmus Hall High School and Jamaica High School and Flushing High School and Manual Training High School. The last named institution is the present P. S. A. L. champion, and hopes to be able to duplicate its success again this year.

As none of the schools have as yet played games, there is no accurate line on their relative strength. Each one of the four institutions has been practicing since the close of the football season, and each is in excellent shape for the games. The boys are said to be playing decidedly better hockey than they did last year, and, with no Amateur League hockey on the horizon, the P. S. A. L. series promises to be the only one of its kind in town this Winter. The schools are playing for medals offered by the Amateur Hockey League.

PINEHURST GOLF DECIDED.

Check and Gregg Victors in Tin Whistles Event.

Special to The New York Times.

PINEHURST, N. C., Dec. 20.—The Tin Whistles' four-ball medal play tourney at Pinehurst was won today by T. J. Check of East Orange and W. H. Gregg, Jr., of Pittsburgh, on the play-off of a tie at 162 net with G. A. Magoon of Pittsburgh and H. G. Phillips of Pinehurst. G. T. Dunlap of Summit, N. J., won the prize for the best net with 86, 13—73.

Montclair G. C. to Close.

MONTCLAIR, N. J., Dec. 20.—The Board of Governors of the Upper Montclair Country Club has decided to close the club house from Jan. 1 to April 1. The action was taken in accordance with the request of the Federal Fuel Administrator to save coal. It is expected that other golf clubs in this section of New Jersey will take similar action.

Novelty Cue Match Tonight.

John Daly, Albert G. Cutler, George Moore, and L. L. Magnus will play in an exhibition three-cushion billiard match at Thum's Academy tonight for the benefit of the American Billiard Players' Ambulance Fund. The men will compete in a four-handed partnership event, which is something of a novelty in the three-cushion game.

THE PEACEFUL FINN TURNS.

Turns to Such Good Effect That He Wins a Wrestling Bout.

The management of the international wrestling tournament at the Lexington Theatre put on five finish matches last night, and they were finished in short order, furnishing a fair-sized crowd of enthusiasts with a mixed entertainment of wrestling and humor. The humor came mostly in the match between Sula Hevonpaa, the heretofore law-abiding Finn, and Henry Vogel, who, according to the program, is a Saxon. However, the nationality of Vogel is a minor consideration in the face of the fact that Finland's edible-devouring grappler had a reversal of form and won. The erstwhile peaceful Sula, displaying all the form which has found him favor with the patrons of the tournament, pinned his adversary's shoulders to the mat in 12 minutes, 47 seconds with a variety of holds, of which a body scissors stood out most prominently.

This victory, coming from such an unexpected source, furnished the surprise and shock of the tournament, but Hevonpaa took his achievement as one to which he had become accustomed, although he hasn't as yet. In scoring his triumph the rotund Finn employed all means that were possible to an end, and some that were not possible. He worked in comparatively quick fashion, for him, and didn't care whether he was on the mat or off. In fact, he showed a tendency to do most of his work off the mat and in this connection managed to break several of the bulbs in the electrically illuminated footlights before the bout terminated. Vogel, meek and mild in manner compared to Sula, offered little concentrated resistance, and Hevonpaa, with his superior offensive, was enabled to win his first match of the tournament.

The quickest fall of the night was registered by Ed (Strangler) Lewis, the Lexington (Ky.) grappler, who triumphed over George Manich, a Serbian, in 5 minutes 37 seconds with an arm scissors and arm-lock hold. In scoring his victory Lewis demonstrated that he does not depend solely on the dread head lock, as he agreed to bar this hold for the remaining matches. Dr. B. F. Roller, the Seattle (Wash.) veteran, was another winner, downing Fred Pilakoff, the Finn, in 31 minutes, 14 seconds with a scissors and body hold after an interesting bout.

The management of the tournament announced last night that Lewis had agreed to a return bout with Wladek Zbyszko, the Polish wrestler, who conceded victory to the Southerner in a recent match. It was further stated that Lewis had consented to wrestle without using his dreaded head lock hold, which, because of its painful and dangerous nature, has caused much discontent among the contestants in the tournament. The return bout between Lewis and Zbyszko will mark the climax of the tournament tomorrow night.

The summaries:

First Bout—Henry Fuerst, Swiss, threw Hans Assam, Cuban, in 15:50 with a combination head lock and body hold.

Second Bout—Yusiff Hussane, Balkan, threw Charles Pospishil, Bohemian, in 11:42 with a half-Nelson and crotch hold.

Third Bout—Sula Hevonpaa, Finland, threw Henry Vogel, Saxon, in 12:47 with a body scissors.

Fourth Bout—Dr. B. F. Roller, Seattle, Wash., threw Fred Pilakoff, Finland, in 31:14, with a scissors and body hold.

Fifth Bout—Ed "Strangler" Lewis, Lexington, Ky., threw George Manich, Serbian, in 5:37 with an arm scissors and arm lock.

Tonight's bouts are as follows:

Finish matches—Harry Stevens, England, vs. Carl Bush, Bavarian; Ivan Linow, Russian, vs. George Manich, Serbian; Ed "Strangler" Lewis, Lexington, Ky., vs. Demetrius Tofalos, Greek; Joe Rogers, New York, vs. Sula Hevonpaa, Finland; Wladek Zbyszko, Poland, vs. Tommy Draak, Holland.

SALE WILL AID RED CROSS.

Entire Proceeds from Auction of Brady Horses to Go to Fund.

When James Cox Brady's show horses are sold on Dec. 27 at Durland's Riding Academy the entire proceeds will be turned over to the American Red Cross. Mr. Brady yesterday gave instructions to the auctioneer to this effect, and also notified the Red Cross. There are twenty animals in the sale, and they comprise all the hunters and harness horses exhibited in his Hamilton Farm string at the recent National Horse Show, the entire receipts of which went to the Red Cross. Many of the exhibitors, including Mr. Brady, added their winnings to help swell the fund, and now the owner of Hamilton Farm is going to give his horses to the war charity.

Among the hunters to be sold are Killee, the middleweight champion of last year's Horse Show; Lord Melrose, Despard, and other winners. The harness horses include Argo and Frailty, reserve champions at this year's Horse Show, for which Mr. Brady paid $4,250 at auction last year; Queen of Earth and Holyport Brunella, which cost $4,050 at the Alfred G. Vanderbilt sale; Pireno, Mr. Vanderbilt's favorite phaeton mare, for which Mr. Brady paid $2,875 at the same sale, and Hamilton Regal, imported from England to mate the Vanderbilt champion. It is estimated that the twenty horses to be sold represent an investment of more than $30,000.

FRESHMEN DEFEAT RIVALS.

Columbia Sophomores Take Track Meet, but Lose Swim.

The Sophmores and Freshmen shared honors in the two interclass meets, swimming and track, held at Columbia yesterday afternoon. The second year easily won the dual meet between their class and the freshmen, but the freshmen vanquished the juniors and sophomores in the swim with a score of 28½ to 23½ by the juniors and 16 by the sophomores. A Walton, '21, won the fifty-yard swim, and Kappes, '21, took the hundred-yard after a close contest with Bessie.

Charley Shaw, the speedy half back of Columbia's football team, won the two-mile event in the track meet and L. S. Wettles proved best in the forty-yard dash and forty-yard low hurdles.

COLUMBIA IN LEAD IN CHESS TOURNEY

Blue and White Players Defeat Yale—Princeton Freshmen Tie Harvard.

Starting as favorites in the intercollegiate chess tournament, begun yesterday in the Columbia School of Journalism, Columbia's four representatives fulfilled expectations by defeating Yale at 2½ to 1½ in the first round. Play, which will be resumed at 9 o'clock this morning, was particularly close, and not until well on in the evening was success assured the Blue and White.

Harvard and Princeton, on the other hand, divided the honors of their match, each team taking two points, which was a brilliant showing for the Tigers, who sent over four freshmen to represent them. Today will see a shifting about in the pairing, Columbia taking on Princeton, while Harvard will have it out with Yale.

Max Wolfson, former star of the Brooklyn Boys' High School, and M. Sterman were the winners for Columbia at the first and third boards. Captain C. B. Isaacson drew at the second, but Clapp lost to Brown of Yale.

S. E. Hall and A. M. MacCall, both of the Class of '21, distinguished themselves in behalf of Princeton. Harvard's victors were R. G. Sloane, '19, and J. P. Ballantine, '18. Ballantine, who was born in India of American parents, was the first of the sixteen students to win his game yesterday.

The summary:

COLUMBIA VS. YALE.

Bds.	COLUMBIA.	Pts.	YALE.	Pts.
1	Wolfson	1	Kunkel	0
2	Isaacson	½	Margolis	½
3	Sterman	1	Brubacher	0
4	Clapp	0	Brown	1
	Total	2½	Total	1½

Columbia played white on Boards 1 and 3. The openings: 1, French defense; 2, French defense; 3, centre gambit; 4, Ruy Lopez.

HARVARD VS. PRINCETON.

Bds.	HARVARD.	Pts.	PRINCETON.	Pts.
1	Prosser	0	Hall	1
2	Sloane	1	Stillwell	0
3	Ballantine	1	Todd	0
4	Kernan	0	MacCall	1
	Total	2	Total	2

Princeton played white on Boards 1 and 3. The openings: 1, Dutch defense; 2, Ruy Lopez; 3, Ruy Lopez; 4, two knights' defense.

Hamilton Five Triumphs.

Hamilton Institute's basket ball team won its first victory of the season yesterday, triumphing over the MacBurnie School quintet in an interesting game on the former's court by the score of 24 to 15.

Erasmus Beats Commercial.

Showing superiority in teamwork and individual play, the Erasmus Hall High School basket ball five yesterday defeated the representatives of Commercial High School in a closely contested game on the latter's court by the score of 21 to 13.

Krueter Defeats Ryan.

Playing with a confident stroke, Louis Krueter easily defeated Joseph Ryan by 100 to 16 in a New York State championship pocket billiard match at Lawler's Brooklyn rooms last night. Krueter hadt a high run of 28.

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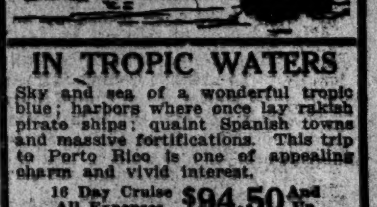

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PUBLIC NOTICE.

NEW YORK SUPREME COURT, FIRST Judicial District.—In the matter of the application of the Public Service Commission for the First District of the State of New York, acting for and on behalf of the City of New York by the Corporation Counsel of the City of New York, for the appointment of Commissioners of Appraisal pursuant to Chapter 4 of the Laws of 1891 and the several statutes amendatory thereof and supplemental thereto relative to acquiring a permanent and perpetual underground right, easement and right of way and also a temporary easement in, under and through a portion of certain premises included within the block bounded by the southerly side of East 135th Street, the easterly side of Park Avenue, the Harlem River and the westerly side of Mott Haven Canal, Borough of the Bronx, City and State of New York, required for the purposes of the construction, maintenance and operation of a portion of the rapid transit railroad commonly spoken of as the Lexington Avenue Route.

Notice is hereby given that the report of Charles L. Hoffman, Charles J. Leslie, and Benno Lewinson, Commissioners of Appraisal, duly appointed in the above entitled proceeding, which report bears date the 20th day of October, 1917, was filed in the office of the Clerk of the County of Bronx on the 10th day of December, 1917.

Notice is further given that said report will be presented for confirmation at a Special Term of the Supreme Court appointed to be held in and for the County of Bronx at the County Court House in the Borough of the Bronx, City of New York, on the 31st day of December, 1917, at the opening of Court on that day, and that then and there, or as soon thereafter as counsel can be heard, a motion will be made that said report be confirmed.

Dated, December 14, 1917.

LAMAR HARDY, Corporation Counsel, Municipal Building, Borough of Manhattan, New York City.

SURROGATE CITATION.

CHOATE, JOSEPH HODGES.—In pursuance of an order of Hon. Robert Ludlow Fowler, a Surrogate of the County of New York, notice is hereby given to all persons having claims against Joseph Hodges Choate, late of the County of New York, deceased, to exhibit the same, with the vouchers therefor, to the subscribers at their place of transacting business, at the office of Evarts, Choate & Sherman, 60 Wall Street, in the Borough of Manhattan, City of New York, on or before the 24th day of December next.

Dated New York, the 12th day of June, 1917.

JOSEPH H. CHOATE, JR., MABEL CHOATE, CARL A. de GERSDORFF, Executors.

EVARTS, CHOATE & SHERMAN, Attorneys for Executors, 60 Wall Street, Borough of Manhattan, New York City.

MERCANTILE MARINE SELLS DUTCH STOCK

Receives $3,500,000 for Half Its Interest in Holland-America Company.

SHIPS HERE NOT AFFECTED

Funds May Be Used to Buy New Vessels or for Investment After the War.

The International Mercantile Marine Company has sold for $3,500,000 one-half of its stock interest in the Holland-America Steamship Company to Dutch interests, presumably those which control the Holland-America Line. P. A. S. Franklin, President of the Mercantile Marine Company, announced the transaction yesterday following a meeting of the Board of Directors. He said the deal had been completed within the last few days and the money paid over in this city.

Mr. Franklin said that the status of Holland-America ships among those Dutch ships now being detained by this Government was not at all affected by the deal. The stock which was sold constituted, it was said, about one-eighth of the total stock of the Holland-America Company.

"The Directors decided that the price was satisfactory," Mr. Franklin said in discussing the transaction, "and we thought it an opportune time for disposing of the investment. The stock comprised 3,000 Holland-America shares and about 1,000 other participation shares in a syndicate which holds a block of stock of the steamship company."

It was learned that the price received for the direct shares in the Holland-America Company was approximately $800 a share, a figure far above the purchase price when the Mercantile Marine Company made its investment in the Dutch shipping concern in 1904. On the stock last year the Mercantile Marine received dividends of 50 per cent.

The Mercantile Marine Company retains 3,000 shares of the Holland-America stock. When the war began, the North German Lloyd Line and the Hamburg-American Line owned jointly about 6,000 shares, equalling the holdings of the International Mercantile Marine. The German-owned stock was later bought by a group of Dutch capitalists, and it is understood that the shares which figure in the Marine Company's sale were taken up by the same Dutch interests. The Dutch shipping corporation has outstanding about 24,000 shares of stock with a par value in guilders equal to $12,000,000. The purchase of the American and German owned shares strengthens the control of the Dutch stockholders over the company.

It was reported yesterday that the money from the sale would be used by the International Mercantile Marine in investing in new ships, possibly in taking over after the war some of the merchant ships now being built by the United States Government. Mr. Franklin said, however, that the Directors did not pass on the matter of the disposition of the funds received from the Dutch interests. The matter of paying off more of the back dividends on the preferred stock of the Mercantile Marine Company, he added, was not discussed either. The company will pay on Dec. 31 $10 a share on account of accumulated dividends.

The Directors of the International Mercantile Marine yesterday declared the regular semi-annual disbursement of 3 per cent. on the preferred stock, payable Feb. 1 to stockholders of record of Jan. 16.

DELAY SUBWAY OPENING.

Failure to Get Signals and Switch Apparatus Causes Postponement.

Frank Hedley, Vice President and General Manager of the Interborough Rapid Transit Company, testified again yesterday before the Public Service Commission concerning the reasons for the delay in beginning operation of the new Seventh Avenue and Lexington Avenue subway lines. The date originally set for putting these lines in operation was in September of this year. It has been put forward until it has reached March of next year.

If the promises made by the men under contract to furnish the signals and interlocking apparatus were fulfilled, he said, then the trains would be running on the east and west side lines in the early Spring. If they failed to keep their promises, the date of operation would necessarily be later. Urged to make every effort to advance the date for the operation of trains, Mr. Hedley replied:

"I am sure that safe operation of the lines will not be possible at the earliest before late in February. We will not assume the risk of undertaking operation until it is perfectly safe to run trains."

Commissioner Whitney asked what was considered "safe operation."

"Control of the trains at curves," replied Mr. Hedley, "interlocking points, and danger points the same as in the first subway. Interlocking points will be needed at the diagonal station at Forty-second Street and at Times Square. Cables are also very much needed, and deliveries are very late."

WARNS AGAINST IMPOSTOR.

Poses as Advertising Solicitor and Collects Fees in Advance.

An impostor representing himself as "Mr. Stokes, Business Manager of The New York Times," has been soliciting advertisements from shopkeepers on Thirty-fourth Street, paying more attention to the collection of fees in advance than to the copy given him. "Stokes" alleges that for the payment of $2 "in advance" he will give the shopkeeper an advertisement of one inch in a special section of The Times on Sunday, Dec. 30, and also publish gratuitously a photograph of the place of business of the advertiser.

The New York Times has no advertising solicitor on its staff by the name of "Stokes," who is described as a man about fifty years old, 5 feet 10 inches in height, smooth face, dark hair turning gray, and a fluent talker.

PATTON ORDERED TO PLEAD.

Court Rules Against Ex-Magistrate Accused of Election Fraud.

Justice Richard H. Mitchell in the Bronx County Supreme Court yesterday overruled the demurrer interposed to the indictment against former City Magistrate Henry D. Patton, charging him with fraud. It is alleged in the indictment that Patton, who was the manager of the political campaign of Thomas W. Whittle and also interested in the Bronx headquarters of Mayor John Purroy Mitchel, caused to be printed and circulated among the soldiers of Camp Wadsworth, Spartanburg, S. C., a paster ballot on which the name of John Purroy Mitchel appeared under the emblem of the Republican Party.

SAYS CENTRAL'S RIGHTS CAME FROM THE STATE

Vice President Place Tells West Side Commission That City Cannot Revoke Them.

Continuing his testimony yesterday before the Commission on West Side Improvement, Vice President Ira A. Place of the New York Central Railroad Company asserted that his company was willing to make concessions to achieve the proposed improvement. The concessions demanded must be reasonable, Mr. Place said in explanation.

Questioned concerning the Ottinger law, which placed the improvement under the jurisdiction of the Public Service Commission, the witness said that the original bill was opposed by his company, and by the Corporation Counsel, and by various commercial and civic committees. Asked just what the company's objections were to the law, the witness replied:

"There are three objections. One of them is based on the fact that it makes necessary the approval of the Public Service Commission to any agreement for the improvement entered into between the city and the company. Another objection is that it compels the company to pay a rental for the use of the streets, which must be adjusted every twenty-five years, and the third objection is that this rental would not be considered as a tax, but that it is to be imposed in addition to the taxes which the company would have to pay."

Mr. Place made it clear that as long as these conditions were a necessary part of any agreement for the improvement the New York Central Company would continue to consider any agreement impossible. The company, he said, now paid a special franchise tax which was really compensation for the use of the streets, and to impose another tax would be to exact from the company double payment.

Mr. Van Benschoten wanted to know if the contention of the company was that only the State had authority over the rights claimed by the company, and Mr. Place replied that the company so maintained, and that the city had no authority over the company except regulatory power. Concerning the question of a right of way from Spuyten Duyvil to Forty-eighth Street, bought by the company from private owners, Mr. Place said that the total area purchased included 101 parcels. Some of this land the city later condemned for use as thoroughfares and made awards for them. Asked if the fee for these parts were not vested in the city, Mr. Place said:

"I would not say that, because, while the city has taken them, some of the streets have not been actually opened. All that the city left the company out of some of the condemned pieces of land were some odd bits which the company does not want."

Mr. Place explained that the tides interfered with the building of all of the streets planned. Every claim undecided between the city and the company must be disposed of, he said, before any agreement as to the proposed improvement could be reached.

"We don't claim any title to land under our charter," he continued. "That was a State act and following it came the ordinance of 1847, which also did not give us title to any land. At the time the charter was granted the Legislature had absolute jurisdiction over the city's streets and we needed no assent from the city, so our rights under the charter to the use of the streets are under a State act and are in perpetuity." Mr. Place drew a distinction between "title" and "rights," maintaining that the charter "rights" were the basis of the claim and that these rights to the streets could not be revoked by the city.

Mr. Place told in detail of the congestion prevalent in the freight yards of the company in this city, and said that for fifteen years the west side yards of the company had been used to the maximum. Then he referred to various court decisions which, he said, sustained his claim that his company held in perpetuity the rights to operate the company's lines on public property. In view of the fact that the company served the public by bringing into the city vast quantities of foodstuffs and other freight, and offered merchants a quick and handy way of shipping their product, he was sure that no successful attempt could be made to oust the company from the city, or compel it to submit to an injustice in order to enable it to continue doing business within the city limits.

In answer to questions of a general character, Mr. Place said that the talk as to whether his company was willing for other railroads to enter this city and share the track facilities of the New York Central was of no use, because the New York Central Company even now was trying to get three quarts into a pint cup.

Other attempts were made to induce Mr. Place to make a definite statement committing his company to an agreement to join in operation with all of the railroad lines entering New Jersey in terminal facilities in this city, but he refused to be definite on this point. The insistence of the commission to obtain the admission indicated that the report to the Legislature will recommend a common terminal here, so that all lines competing with the New York Central will have equal advantages with it.

The next meeting of the commission will be held on the 27th inst. The witnesses will be Public Service Commissioner Hervey and Dock Commissioner Smith.

BRAKE SHOE PROFITS.

Net Income $3,232,242, an Increase of $1,604,935 Over Last Year.

The report of the American Brake Shoe and Foundry Company for the fiscal year ended Sept. 30, issued yesterday, shows a net income of $3,232,242, an increase of $1,604,935, compared with the previous year's figures. After dividends on the common stock and the amount reserved for contingencies, the balance available for the $5,000,000 preferred stock was equivalent to $50.21 a share, against $26.29 a share in 1916.

Regarding contracts from the United States Government, President William G. Pearce says in his report to stockholders:

"Early in February, 1917, we offered the output of our shell plants at Erie, Penn., to the United States Government on such terms as the Government itself on examination should consider proper. Thereafter negotiations were carried on with the representatives of the Government, and on Aug. 24, 1917, a contract was made for 3,000 155-millimeter howitzers. In accordance with the terms of the contract a plant was to be erected by us at Erie, Penn., adjoining our shell plants. The building is at this date practically completed, and much of the machinery is already in place. The Government is to furnish the principal forgings, and the company is to supply the remaining materials and machinery and assemble the howitzers.

"On Oct. 30, 1917, an order was given the company by the United States Government for machining 750,000 155-millimeter howitzer shells. The Government is to furnish the forgings, copper bands, and base covers. The company is now remodeling its shell plant to enable it to execute this order.

"The contracts referred to in the preceding paragraphs are in the form known as cost plus fixed profit. At their termination the Government has the right to remove at its expense all increased facilities which the Government has paid for in connection with the howitzer contract, and such additional equipment as it has paid for in connection with the shell contract. It is believed that these contracts involve a minimum of risk to the company. The Directors did not believe the company was justified in asking excessive profits, and therefore accepted the contracts at the fixed profit per unit offered by the Government."

BUSINESS WORLD

Buyers' Wants

50 Cents per agate line each insertion.

APPAREL Wanted.—Cash, surplus better grade suits, coats, dresses. National, Franklin 2412.

BROADCLOTH Wanted.—Will exchange any color of Botany or 110 Juilliard's for taupe color. Phone Farragut 4717.

BROADCLOTH Wanted.—Will buy for spot cash Botany or F. & H. broadcloth in taupe. Phone Farragut 4717.

BROADCLOTH Wanted.—Botany, all shades. Wilson Manufacturing Co., 127 Madison Av.

BROADCLOTH Wanted.—White, 50 inches. Soloss, 244 5th Av. Mad. Sq. 1503.

CHECKS, Black and White Wanted.—54 inches, all wool and mixtures, must be at a price. Phone 2057 Gram.

COATS AND SUITS Wanted.—Jobber looking at Spring samples of low and medium grades call with samples, between 10 A. M. and 2 P. M., 4th floor, 30 East 20th St., Room 407.

COATS and SUITS Wanted.—Prominent jobber looking at Spring samples, medium and better grades, any day between 9 and 3. 4th floor, 6 West 32d St.

COATS, SUITS Wanted.—Jobber placing orders; spring samples. 28 West 25th, 3d floor.

COATS Wanted.—For Spring, juniors' and ladies' coats; will place orders at once. I. Novick, 40 West 28th.

COATS AND SUITS Wanted.—Silk and taffeta; snappy styles for Spring; jobbers will place stock orders. 19 West 24th, 11th floor.

COATS AND SUITS Wanted.—Jobber looking at Spring coats and suits. Eighth floor, 45 West 20th St.

COATS Wanted.—Jobbers looking at high-grade coats and suits only. 6th floor, 11 West 32d.

COATS Wanted.—Jobber placing orders on coats and suits, 51 West 24th St., 10th floor. Ask for Mr. Franklyn.

COATS Wanted.—Jobber looking at Spring samples, better kind. 12 West 31st St., 4th floor.

COATS, SUITS Wanted.—Looking at ladies' Spring line, better grade. 131 W. 28th, 4th fl.

COATS Wanted.—Jobber looking all week at Spring coats. 130 West 28th, top floor.

COATS Wanted.—Jobber looking at Spring coats and suits. 7th floor, 30-38 East 33d.

COATS, SUITS Wanted.—Samples better kinds. 122 West 26th, seventh floor.

COATS, Suits Wanted.—Juniors' Spring, chic styles. 104 West 27th, first floor.

COATS Wanted for stouts, cloth and silk. 105 Madison Av., 5th floor.

DRESSES Wanted.—Contractors wanted on gingham and wash dresses of the better kind; submit samples. Underselling Waist Company, 118 West 22d.

DRESSES Wanted.—Jobber looking at Spring serge and taffeta dresses. 7th floor, 30-38 East 33d.

DRESSES Wanted.—Serges and silks; open for quantity for cash. Madison Square 6050.

DRESSES Wanted.—Looking silk and serge. 122 West 26th, seventh floor.

FALL CLOTHS Wanted.—All kinds for children's coats. Joseph Lesser, 40 West 22d.

INFANTS' WEAR Wanted.—Jobber wants pique carriage covers, madeira, machine, hand embroidered; bathrobes, infants' wear. M 42 Times.

KERAMI Wanted.—$6. Archie, 1504 Madison Square.

KHAKI COATING Wanted.—15 to 20 oz. Tel. Chelsea 733.

PLAIDS Wanted.—Shepard, 54 inches, all wool and mixtures; must be at a price. Phone 2057 Gramercy.

PLUSHES Wanted.—Silk, cotton, and mercerized, any quantity; low prices only. E 169 Times.

PLUSH CASES Wanted.—Open for one dozen; reasonable. Farr. 9810.

POMPOM Wanted.—In all colors; will pay spot cash. G. B. G. Manufacturing Co., 7080 Madison Square.

POM POM Wanted.—All colors. Call Gramercy 4241.

POPLINS Wanted.—Open for all shades, 9610, 6077, 6400, or similar qualities. Henlein & Greentree, 1,333 Broadway; use 30th St. side.

POPLINS, Velours and Serges Wanted.—In colors, spot cash. I. Novick, 40 West 28th St. Farragut 5143.

SERGES Wanted.—Levitt, Frank & Co., 40 West 32d St., are open to buy Whitman serges; Style 104, Style 9, Style 106, American serge 0036.

SERGES Wanted.—Will buy Whitman's 104 for cash. The McQueen Company, 800 Lakeside Av., Cleveland, Ohio.

SERGES Wanted.—36-inch cotton warp; Whitman's, Moore's, or 3650. W. S. Leff, Morningside 2407.

SERGES Wanted.—Quantity 54289-7120 and 104, for cash. Shapero-Lewis Co., Madison Square 5708.

SERGES Wanted.—104, 7120, any quantity, cash. H. H. & S., 39 West 21st. Gramercy 440.

SERGE Wanted.—54221, 54289, 7120, 7122, for cash. Mad. Sq. 4122.

SERGES Wanted.—Amoskeag 7301, 7614. Spring 2134.

SERGES Wanted.—Single or double warp, all wool. Chelsea 9055.

SILVERTONES Wanted.—Holden Leonard, 602, all colors; also botany, taupe broadcloth. Phone Madison Square 8272.

SILVERTONE Wanted.—Open for all shades; will pay cash. Chelsea 2570.

SKIRTS Wanted.—Jobber looking at Spring samples, all grades. Call with samples, 4th floor, 30 East 20th St., Room 407.

VELOURS Wanted.—0359, all colors; also silvertone. Rappaport & Gottlieb, 159 Madison Av.

VELOUR Wanted.—11050, 13646, any quantity; also ⅝ cheviot, all mixed. Farr. 9810.

VELOURS Wanted.—U. S. 153, all colors. Hexter's Block. Sol, Farragut 2616.

VELOURS Wanted.—544, 11050 Wyandotte, for cash. Farragut 2357.

Offerings to Buyers

50 Cents per agate line each insertion.

DRESSES.—Spring models in jerseys, serges, and silks at special values. Kaufman Bros. & Ruchman, 122 West 26th St.

DRESSES.—Silk and serge, to close out at a price. Irving Dress Company, 17 East 22d, 7th floor. Gramercy 2809.

DRESSES.—Job 300 serges; also 300 silks to close out at a price. Gross-Leibowitz, 134 West 26th St.

DRESSES.—Wool jerseys, serges, silks, evening dresses; special values. Glockner, 40 West 27th.

DRESSES, serge, to close out, $3.75 up. Ruby, 116 W. 29th.

ELASTIC.—150 gross ¼-inch elastic, below market price. Chelsea 9465.

FASTENERS, for mounting on garments, caps, novelties, &c.; machines furnished; ask for demonstration. International Manufacturers, 461 Broome St.

FURS.—1,000 black opossum borders, 6 by 72 inches; will sell very cheap. G. B. G. Manufacturing Company. Mad. Sq. 7080.

FURS for January sale; will sell very cheap. G. B. G. Manufacturing Co., 7080 Mad. Sq.

GABARDINES, tricotines, Poiret twills, velours, Duvet De Laines, imported velveteens, silk and wool poplins, worsted checks, and pussywillow linings. Bauman-Bush, 2 East 29th.

GEORGETTES, all colors, immediate delivery, $1.15. M. Marks Co., 354 4th Av.

KERSEYS, Velours, and Poplins. Phone Farragut 3885.

LININGS.—Alpacas, sateens, haircloth; few pieces; selling at low prices. 45 East 17th, Room 502.

PARTY DRESSES to close out at big sacrifice. Cohen & Polowan, 19 West 21st St.

PHONOGRAPH NEEDLES.—Can name low price and prompt delivery in quantities of 100,000 or more; loud tone. Telephone Chelsea 5760, Ext. 42.

POMPOM, American; shade 861 mole. Farragut 2621.

SERGES, Velours, Kerseys and Broadcloth. Botany serge 800, 13190; American velour 11050, 544; Wyandotte velour 390; Wyandotte kerseys 422; Paragon 1273; beaver, Harris & Stern, 6000; velour all colors on all materials. Mr. Schweitzer, 4382 Greeley.

SERGES.—Botany, 160 pieces, style 813 Navy, $2 net; big lot voiles for skirting; cheap prices. Madison Square 6916.

SERGES.—6301 Amoskeag, $1.28; P. P. L. poplin, $1.85; plushes, all kinds, very low prices. B. Smith & Co., Madison Sq. 818.

SERGES.—Arlington, 106, 99; Gera, 10715; Juilliard, 54289; Stevens, 3850; American D 234, D 6234. Madison Square 3121.

SERGES.—54289, 7301, 7120, 6120, 11433, 1210. Isreal Cummings & Brother, 28 West 25th. Farragut 3434.

SERGE.—809 Botany, $2.05; 103 Whitman, $2.20; unsponged; net cash. Irving, 8065 Gramercy.

SERGES.—American 669, Bachman's 31-25, Whitman's 1210, 225; poplins. Farragut 4377.

SLIPPERS.—Sleeping slippers of blanket cloth for immediate delivery. Spring 1651.

SNAP FASTENERS.—Black and white, 0, 00, 000; have 2,000 great gross perfect goods to close at $2.75 net cash; wonderful value. Z 370 Times Annex.

STOLES, capes, plush and kerami, muffs to match in fur effects; headquarters. Michael Bros., 115 West 29th St.

TAFFETAS, Wash Satins.—30-inch, 40-inch, for immediate delivery. Sigmund Heyman, 257 4th Av. Telephone Gramercy 1240.

TAPES.—White and colors; quantity olive drab shirt buttons, buckles, and hooks; immediate delivery. Schlansky, 5 Elizabeth St. Telephone 754 Franklin.

VELOURS.—Salt's silk velour, 51 inches wide, at $2.50. Greeley 4257.

VELVETEENS, 28 inch, white, champagne, colors; full pieces. Garson & Nemser, 326 Canal St.

VELVETEENS & CORDUROYS, Crompton-Richmond Co., 31 E. 31st St. Mad. Sq. 9730.

VELVETS.—150 boxes black Lyons, $1.25 yard; immediate delivery. E 180 Times.

WARDROBE TRUNKS for sale. Fred Kronish, 28 West 27th. Farragut 257.

WASH SATIN, 40-inch, $1.20; white flesh; immediate delivery. M. Marks, 354 4th Av.

YARN.—Khaki knitting yarn, 5,000 pounds four ply; deliveries Monday or sooner. Mayflower, Madison Square 9330.

YARN.—Hand knitting wool and worsted; immediate delivery. Misbell, 1,170 B'way. Mad. Sq. 1520.

Help Wanted.

EXCELLENT OPPORTUNITY for travelling man not subject to the draft; representative house with established clientele, manufacturing lady's hand bags, &c., needs man for large towns in Northwest and part of Middle West; experience in this line not essential if applicant comes highly recommended; commission basis with liberal drawing account. M 76 Times.

DRESS MAN.—An excellent opportunity is offered to one who knows the dress business from A to Z, to take complete charge of buying, selling, &c., for large jobber; state full particulars, strictly confidential. M 49 Times.

SALESMAN.—First-class converting wash goods house needs first-class city salesman acquainted with large retail and jobbing trade; drawing account and commission. Address, giving full particulars, communications strictly confidential. Z 372 Times Annex.

SALESMEN.—Wanted, capable men to carry a strong, popular priced line of ladies' suits and coats through Middle West, New York State, Pennsylvania, and New England States on a commission basis only. S. Silberblatt, 45 West 28th.

SALESMAN Wanted.—To handle a line of popular-priced coats for Chicago, Wisconsin, and Iowa, and other Western States; commission basis; good opportunity for right man. M 72 Times.

SALESMAN who has had some experience in selling to the pocketbook, glove, and petticoat trade; salary and commission basis; good opportunity for the right man. M 67 Times.

SALESMAN worsted hand knitting yarn, having large established trade, can secure good opening on commission basis. Z 354 Times Annex.

SILK SALESMAN with experience; only strictly commission basis. Sigmund Heyman, 257 4th Av.

Situations Wanted.

MIDDLE WEST REPRESENTATIVE desires A1 line on commission basis; at present doing business with big buyers of high-class merchandise in muslin underwear and similar lines. Z 377 Times Annex.

PACIFIC COAST representative enjoying strong following and many years of successful business experience desires to properly represent and promote sales of small line desirable merchandise; will devote personal salesmanship and cover my Western territory three times annually on commission basis; maintain permanent office in San Francisco. Z 355 Times Annex.

SALESMAN, ladies' underwear, at present employed, having large following in Greater New York and vicinity, is desirous of making a change if inducements are suitable. V 300 Times Downtown.

Offerings to Buyers

50 Cents per agate line each insertion.

ARMY HAT CORDS of silk; immediate delivery; low prices. Phone 4160 Franklin.

BRAIDS, Velvets, and Trimmings for sale cheap. Eisenberg & Waldman, 115 West 30th.

CHINCHILLA CLOTH, white, and Dana for sale. Mos, 2653 Chelsea.

COATS.—175 high-class fur fabric coats to close out, consisting of eskimette plushes, velours Du Nordes, Hudson Bay, Ungarva seals, gray sealards, beaver, and other novelty materials; both plain and elaborately fur trimmed. The Fur-Textile Garment Co., 38 West 33d.

COATS.—Pompoms, bolivias, velours, velour du Nords, broadcloths, etc.; plain and fur trimmed; close out. Meseritzky & Stollerman, 26 West 27th.

COATS.—Infants', children's, and ladies' cloth coats; plain and fur trimmed; cheap. Edelson & Hand, 16 West 22d St.

COATS.—Fine velour coats, fur-trimmed, some untrimmed, all colors and sizes; closing cheap. Leskowitz, 38 West 18th.

COATS.—200 fur-trimmed coats to close out at a sacrifice. Bruckner & Brill, 24-26 East 12th.

COATS.—100 value up to $37, will sell at $12.75. Herman Goldstein, 127 West 25th Street.

COATS for immediate delivery; assorted styles, colors, materials. Talbot Co., 114 West 27th.

COATS.—Close out, juniors' and ladies' Spring line ready. Duberstein, 51 West 13th.

COATS.—Ladies', children's, and infants'; January sales. Michael Bros., 115 West 29th.

COATS.—Children's and juniors', to close out cheap. Silverman & Co., 15 East 26th.

COATS.—To close out, Spring line ready. Plotkin Bros., 116 W. 25th.

COATS.—Fur trimmed velour (50) at $16.75 net. I. Feldman, 54 East 13th.

COATS.—Infants', children's, juniors'; close out. Cass & Rosenthal, 153 West 27th.

COATS.—150 to close out at a sacrifice. Gordon Outer Garment Co., 11 East 31st.

COATS.—400 fur trimmed to close out. Klar Bros., 36 West 20th St.

COATS.—Closing out balance stock below cost. Farragut 615.

CORDUROYS, 34 inch, wide wale, high shades; to close out. Clejan, 640 Broadway. Spring 5410.

CORDUROYS.—100 pieces for sale, all colors, Leipzig-Rosenberg, 34 West 27th.

CREPE METEOR, all colors, for immediate delivery, $1.25. M. Marks Co., formerly Marks-Benner, 354 4th Av. Mad. Sq. 6065.

CREPE DE CHINE.—Quantity flesh and white, good quality, 87½c, 3 per cent. cash. Phone Stuyvesant 3710.

CREPE DE CHINE.—All colors, 90c.; immediate delivery. M. Marks, 354 4th Av.

COMMERCIAL PAPER.

Yesterday 5½@6 per cent. for the best names
Wednesday " " " " "

The quotations are for six months' paper.

The Two H's Lead.

Holiday sales at retail still show a strong tendency toward the more useful gifts, with the two H's—handkerchiefs and hosiery—well in the lead from the viewpoint of individual purchases. An especially good business is told of in handkerchiefs, evidences of it being seen in the duplicate orders that are still coming to local wholesalers from nearby territory. There has not been a similar run on hosiery at wholesale, it appears, chiefly because the buyers were very well stocked in preparation for the demand that is now materializing.

As to Woolen Garment Exports.

A warning not to cut up woolen garments for the export trade until the license for their shipment had been granted was issued yesterday to cloak and suit manufacturers in this city by Eugene L. Lezinsky, general manager of the Cloak, Suit, and Skirt Manufacturers' Protective Association. There has apparently been no change in the rulings of the War Trade Board since the modifications recently published and confirmed subsequently by the Textile Alliance. What the future rulings of the board may be is said to be highly problematical, and Mr. Lezinsky feels that until the situation is more cleared, manufacturers should exercise the greatest care in accepting orders for foreign shipment.

Good Glove Season.

Glove manufacturers of this city are reported to be winding up one of the best Fall seasons they have ever experienced. The largest item in their totals for the season is said to be cotton and silk fabric gloves for deliveries as far ahead in some cases as eight months from now. Kid and suede gloves have also been fairly active, especially in women's lines. Khaki color is reported as one of the season's most popular novelties, so much so in fact that in some quarters it is rather difficult to get. Prices have been admittedly high compared with former years, but increased manufacturing and raw material costs point to even higher prices later.

Demand for Separate Skirts.

Manufacturers of separate skirts in this city who have been showing their early Spring lines are said to have found buyers fairly well disposed to place business now for February, March, and even April delivery. In several quarters the statement was made that so far the orders on their books for 1918 delivery far exceed the records of the same period a year ago. Some attractive new arrangements of materials have been introduced, though the silhouette is more or less the same, which are being well received by the trade. Tunic styles in many variations are also popular. As in dresses for Spring, taffetas seem to be the leading fabric.

They Say It Is Not So.

The paragraph recently printed in The Times telling of instances in which the "boss" took to the road and outsold his salesmen is disagreed with by a number of local salesmen. A case to the contrary was cited yesterday, concerning a fur salesman who took over the territory of one of the members of the firm and turned in 800 per cent. more business. Another instance was told of an employer who boasted that his goods sold themselves, or that, at worst, a messenger boy could sell them. One trip through the territory of a disabled salesman, however, brought the free admission from him that he hadn't known what a hard job selling was these days. As to another paragraph, concerning certain "obnoxious" salesmen, it was asserted by road men that the man who brought his samples to a buyer's lunch table was probably a "boss." A salesman, they contend, would have had too much sense to do a thing like that.

Gray Goods Sales Limited.

With the end of the year rapidly approaching, buyers of gray goods in this market are showing less and less interest in the cloths offered them unless they are evident bargains. As there are not many of these, it is not hard to see that current business is not large. About the only things resembling bargains are coming from second hands, but not freely. For delivery in February and March—in some cases January also, and in rarer ones beyond March—these factors are offering cloths an eighth to a quarter under the market. Further business was done yesterday on 38½-inch 64-60s at 11½ cents, with 60-48s in that width again reported sold at 10¼ cents. Sheetings and other coarse goods remain very firm, without any great activity. In certain quarters a better movement of fine-yarn goods is told of. Closing spot printcloth prices were:

39-inch, 80-80s	15¼c	38½-inch, 64-60s	11½c
39-inch, 72-76s	15c	38½-inch, 64-56s	11¼c
39-inch, 68-72s	13½c	38½-inch, 60-52s	10¾c
39-inch, 56-44s	11½c	38½-inch, 60-48s	10¼c
38½-inch, 64-64s	12½c	27-inch, 64-60s	8¼c

ARRIVAL OF BUYERS.

Arriving Buyers may register in this column by telephoning Bryant 1000.

ATLANTA—Chamberlain, Johnson, Dubose Co.; E. R. Dubose, furniture; G. H. Jones, rugs; V. L. Smith, representing; 20 East 46th; Collingwood.

BALTIMORE—Hochschild, Kohn & Co.; H. J. Rehe, millinery; 220 5th Av.

BALTIMORE—Strauss Mfg. Co.; I. Strauss, pants; Breslin.

BALTIMORE—C. B. Henderson, ready-to-wear; 684 B'way.

BALTIMORE—S. & G. Mfg. Co.; G. H. Todes, waists; Grand.

BALTIMORE—Mayer Bros.; S. Mayer, tie silks; Imperial.

BALTIMORE—D. Caplan & Sons; H. L. Caplan, piece goods; Herald Square.

BALTIMORE—Polan, Katz & Co.; C. Katz, umbrellas; 1,270 Broadway.

BOSTON—Washburn Bros. Co.; G. H. Washburn, clothing, general mdse.; New Victoria.

BOSTON—Barron, Anderson Co.; A. B. Anderson, clothing; Imperial.

BOSTON—Shuff's Cloak Store; L. L. Karpos, ready-to-wear; Latham.

BOSTON—Massachusetts Pants Co.; S. Cohen, pants goods; Imperial.

BUFFALO—N. Gutman & Co.; N. Gutman, pants; Park Avenue.

CHARLOTTE, N. C.—Charlotte Clothing Mfg. Co.; E. L. Keesler, woolens; Grand.

CHICAGO—H. Appel, clothing; Imperial.

CHICAGO—Chicago Mail Order Co.; Mr. Goldman, women's, misses' coats, suits, children's dresses; 368 6th Av.

CHICAGO—Morris, Goldschmidt Co.; L. Morris, hosiery, underwear; Breslin.

CHICAGO—Levin-Maier Co.; B. D. Levin, woolens; Aberdeen.

CINCINNATI—Rosenthal, Hays & Co.; S. Rosenthal, clothing; Gerard.

COLUMBUS, Ohio—F. & R. Lazarus Co.; A. A. Garey, ready-to-wear, knit underwear; 220 5th Av.; Collingwood.

DETROIT—J. Gould & Co.; J. Gould, furn. goods; Navarre.

HARTFORD, Conn.—A. Crawford, cloaks, suits, skirts, dresses; 12 West 31st.

HARTFORD, Conn.—W. H. Post Co.; W. S. Post, carpets; Manhattan.

LITTLE ROCK, Ark.—Leader Co.; F. J. Lewis, ready-to-wear; 1,190 B'way.

PHILADELPHIA—Strawbridge & Clothier; Miss A. V. Mulvey, jobs, serge dresses; 230 5th Av.

PHILADELPHIA—Bernstein, Baum, De Costa Co.; L. S. Baum, coats, suits; 38 West 32d.

PHILADELPHIA—P. Horn & Co.; J. Horn, waists, dresses; Albert.

PHILADELPHIA—Gimbel Brothers; Miss G. Savidge, furs; B'way and 32d.

PHILADELPHIA—H. Berk & Co.; H. Berk, furniture; Breslin.

PHILADELPHIA—"Blauner's"; H. Kamholz, furs; 15 East 26th.

PHILADELPHIA—Rosenau Bros.; S. Rosenau, waists, dress materials; Grand.

PHILADELPHIA—Silk & Kohn; S. B. Kohn, skirtings; Aberdeen.

PITTSBURGH—Kaufmann & Baer, Co.; J. Baer, men's suits, basement; 404 4th Av.

PITTSBURGH—Frank & Seder; H. L. Birnbaum, coats, suits, skirts; 364 5th Av.

PROVIDENCE, R. I.—Rosendale Co.; S. Rosendale, millinery; Flanders.

ROCHESTER, N. Y.—Sibley, Lindsay & Curr Co.; W. F. Benson, skirts, suits, dresses; 432 4th Av.

ROCHESTER, N. Y.—J. Marks, coats, suits, waists, dresses; Cumberland.

SAN ANTONIO, Texas—M. Halff & Bro.; M. Halff, dry goods; 43 Leonard.

SAN FRANCISCO—Reich & Lievre; Miss M. L. Hugh, jobs silk waists; 116 West 32d.

ST. LOUIS—B. Nugent & Bro. D. G. Co.; Mrs. F. Weinheimer, ready-to-wear basement; 470 4th Av.; Breslin.

SYRACUSE—Woodhull, Goodale & Bull; C. B. Smith, piece goods; 200 5th Av.

WATERBURY, Conn.—Forester & Co.; R. Forester, men's, women's ready-to-wear; Manhattan.

FUR TRADE CONDITIONS.

Reports Indicate an Existing Shortage in All Articles.

There has been a decided improvement in the fur market in the last two weeks, according to the current report of the New York Fur Auction Sales Corporation. This is said doubtless to be due to the increased consumption resulting from the Winter weather that has prevailed throughout the country.

"An improvement of this kind," the report goes on, "coming in the face of the campaign now being waged against the purchase of non-essential articles, gives a definite answer to the manner in which furs are regarded by the consuming public. It is certainly true that in many parts of the country the use of furs is actually a necessity, and that in other centres, where the Winters are not so extreme, the use of furs if not an actual necessity, is nevertheless not regarded as luxurious. In fact, the advance in prices of woolen cloth has brought fur garments of certain grades in close competition with the cloth article.

"Reports from all sections indicate that a shortage exists today in almost all articles, particularly in red fox, muskrat, mink, marten, and raccoon. Reports also show that this year's collections of skins is of unusually good quality, doubtless due to the protection afforded by the game laws of most fur-producing States and especially favorable weather conditions. It would seem, therefore, that the prevailing prices will probably be maintained, even though a somewhat more restricted consumption should develop."

The report further shows that fisher, especially the dark skins, the better grade and good quality cross fox, red fox, marten, American opossum, the heavy quality wild cat, and better grades of wolf are in good demand. A strong speculative demand with an active market has developed among dealers for skunk. Coat stock raccoon, otter, beaver, and muskrat, are in strong demand, and an improved demand has sprung up for lynx, gray fox, and white fox. The better-colored fresh mink skins are selling well, as are ermine. Bear, badger and the blue fox are selling slowly. Silver fox are accumulating as a result of slower sales, with a tendency to increased sales at lower prices.

Have Not Had to Duplicate.

One of the features of the silk end of the hosiery business at the present time is the limited call for goods by retailers, in spite of the very nice business that is being done in this class of goods over the counter. While ordinarily the houses handling this class of goods would be getting letters, telegrams, and telephone calls daily, all asking for rush shipments to fill gaps made in stocks, this year only nominal December deliveries have been made. The reason is that buyers got busy only in order to assure themselves of having full stocks, with the result that the usual December deliveries were made very largely in October and November. Another feature of current business is the scarcity of fine silk and wool (mixed) stockings for men and women. The reason is given as the great difficulty the knitters are having in getting fine yarns spun from Australian wools.

Spring Trade in Raincoats.

There have been as yet comparatively few openings of Spring lines among novelty raincoat manufacturers. A few, however, have gotten out some early samples, and have sent some roadmen away with them to "sound out" the Spring trade. Reports from these sources are said to be cheerful over future prospects, and in several cases some business has already been closed. There are some in the trade, however, who feel gloomy over the probable effects on business of the many campaigns issuing from Washington designed to stop people from spending as usual. But this is by no means the general feeling, most manufacturers believing that the country will have settled down by Spring and that any tendency toward hysteria will have disappeared.

Motor Robes Selling.

Reports from local manufacturers of automobile robes state that the demand for their product has continued strong throughout the season and that hurry-up orders for immediate delivery have been particularly numerous. These rush orders come mostly from the department store trade, it is said, and would indicate that motor robes are being widely sought as Christmas presents. Staple lines, such as plain plushes in dark solid colors, chiefly black, green and brown, are selling, though the greatest call is said to be for mohair ripple and crush plushes. In these grades, burgundy, taupe, sapphire blue and various brown shades seem to command the most attention. The holiday trade also has taken liberal quantities of skin effects, checks and plaids.

The Crowds Are Big Enough.

Regardless of whether individuals are buying up to previous standards or not, the fact remains that the crowds of holiday shoppers are as big as they ever were. In one of the stores it has been necessary to establish "traffic rules" to make it easier for shoppers to get about. At one entrance a man has been stationed to separate incoming from outgoing shoppers, and on the inside another is stationed to perform a similar duty. Especially busy are the toy departments, and sections having to do with children generally. For grown-ups the handkerchief counters are great centres of attraction. All kinds of things pertaining to knitting are also moving well.

BUSINESS NOTES.

Bernard Heineman of M. Heineman & Co., cotton goods brokers of this city, has been made a Second Lieutenant in the Engineers' Corps. Seven years ago he enlisted in the New York State militia and served without a break. He received two medals for 100 per cent. attendance through two terms. The personnel of the navy has been increased by the enlistment of David Sideman of the same office.

For the three months ended Sept. 30 last dutiable silk imports at the custom districts of New York, Philadelphia, Boston, Connecticut, Chicago, Ohio, and San Francisco amounted to $4,844,884, according to figures compiled by the Silk Association of America. The duty paid on them was $3,815,271. The comparative figures for last year were, respectively, $9,908,713 and $4,562,898.

S. Steinfeld & Co., 43 to 47 West Twenty-third Street, have purchased the entire lace and trimming stock of the Steinfeld Company, 133 Fifth Avenue.

BUSINESS RECORDS

In Town.

MENDELSOHN & STONE COMPANY, INC.—A petition in bankruptcy has been filed against the Mendelsohn & Stone Company, Inc., dealers in general merchandise on the installment plan at 48 East Broadway, by Sara Blumenfeld, a creditor, for $1,313. Liabilities are $10,000 and assets between $4,000 and $5,000.

REDWIN LITHOGRAPHIC COMPANY, INC., of 441 Pearl Street.—A petition in bankruptcy has been filed against this corporation by these creditors: Rebe R. Grollman, $400; Nathan Glantz, $100; and Marymont Sign Company, $6. It was alleged that the company admitted in writing inability to pay its debts. Liabilities are reported to be $7,500.

GORDON-DETWILER INSTITUTE OF NEW YORK.—Richard J. D. Keating, receiver, at 154 Nassau Street, has been granted authority by Judge Manton to continue business for thirty days. He has received many orders for booklets on foreign languages from soldiers. One order from Camp Funston was for 1,000, and another, from Des Moines, for 1,000. He has on hand 30,000 books for instruction in foreign languages and has about 2,000 pupils in the school.

WILLIAM PAULSEN, grocer, at 363 East 20th Street.—Judge Manton has appointed William J. McArthur receiver.

ABRAHAM GOLD, butcher, at 172 East 106th Street.—Judge Manton has appointed Jacob Katz receiver. Liabilities $3,000 and assets $700.

SAM BERNHARD & RIEGEL, INC.—Judge Manton has appointed Martin Byrne receiver for Sam Bernhard & Riegel, Inc., merchant tailor, at 102 to 106 East 125th Street. Liabilities are $9,000 and assets $1,000.

IKE VEGDORCHIEK, butcher, of 340 Madison Street.—Judge Manton has denied a discharge from bankruptcy. The petition was filed on March 10, 1915.

LOUIS SLUPSKY, shoe dealer at 132 Rivington Street, has filed schedules showing liabilities of $32,847 and assets of $1,003.

HAMMER SHOP.—A petition in bankruptcy has been filed against Michael and Lillian Hammer, copartners doing business as the Hammer Shop, 1,673 Pitkin Avenue, Brooklyn, by the following creditors: E. H. Freedman, $575; Philip Holtzberg, $20; Jacob M. Spar, $180.

RALPH HERZ, an actor residing at 36 West Fifty-ninth Street, has filed a petition in bankruptcy, with liabilities of $29,606, and no assets. Nearly all the debts were incurred in producing the play, "Good Night, Paul." Among those he owes for loans are Lee Shubert, $550; Claridge Hotel, $883, and Congress Hotel, Chicago, $360. He also owes $233 for income tax of 1916.

Out of Town.

Special to The New York Times.

ROCHESTER, Dec. 20.—Everitt H. Crippen and David D. Geismar, hotel proprietors of East Rochester, filed a petition in bankruptcy as copartners today. Their liabilities are $77,404 and assets $1,500.

Special to The New York Times.

BOSTON, Dec. 20.—Alexander H. Rice, a builder of Boston, filed a petition in bankruptcy today, scheduling his liabilities at $286,256 and assets at $22,246. There are about sixty unsecured creditors, all local.

JUDGMENTS.

The following judgments were filed yesterday; the first name being the debtor:

In New York County.

(Amounts of $100 and over.)

Acierno, Feleciano—S. Cohn et al....$136.24
Annis, Winslow B., and Fidelity & Deposit of Md.—People, &c.....1,000.00
Alfonso, Antonio D.—N. Yohalem et al..227.15
Allen, Edgar—W. O. Lacombe.....281.16
Ambrokian, Hampar O.—E. Grassick.3,134.90
Boynton, John H.—L. Ottinger.....723.73
Birnhak, Louis, and Hyman Roselbach—S. Miller et al.....987.04
Byars, Robert—H. F. Schelling.....2,819.87
Clairmont Concrete Co.—Chas. A. Myers Cont. Co.....165.73
Corkemaz, Charles—K. Nassour.....234.85
Carr, Nathan—Manhattan Leasing Co..309.50
Coxsens, Leonard, and Edgar L. Pierson—N. M. Rose.....1,142.82
Chelsea Carpenter Cont. Co.—C. Greenberg et al.....215.01
Chauncey, Wesley B.—J. Beck & Sons.174.08
d'Audeffert, Louis—Steneck Bros.....248.31
Dixie Device Corp.—Rubes Electric Devices.....1,425.94
Elo Building Co. and Otto H. Olsen—Kirk & Simpson.....210.55
Erlanger, Arthur G.—H. E. Erlanger.30,136.43
Eagle Rock Silk Co.—M. Vandeweghe et al.....673.00
Ferrieux, Gaston—Hartman, Goldsmith & Co.....1,033.29
Fleitman, Lida M.—T. T. Brackett..13,273.30
Grossman, Anna, and Giovanni Guglielmetto—People, &c.....300.00
Griffing, Ralph A.—C. A. Reiss & Co...304.72
Goldman, Meyer—Superior Garment Co.152.87
Hayes, Myrtle Bowman, also known as Myrtle Bowman—M. N. Stiner.....9,534.57
Hendrick, Charles C.—A. M. Hendrick.....$38,100.00
Humphrey, Lee—E. Gilmore.....181.91
John Loyd Co.—Watts Campbell Co....164.91
Kent Paper Co.—O. A. Wolf.....1,530.43
Kaufman, Leo—B. Kaufman.....1,184.88
Kahana, Achill—Nassau Electric R. R. Co., costs.....114.43
Liebeskind, Solon J. and Clara W.—E. N. Adler.....530.64
Lazarus, Herman—G. I. Fox.....333.91
Levin, Bernard—A. Grover.....168.16
Murphy, Claudia G.—Tel. Electric Co.354.53
MacNamara Feature Film Co.—D. P. Hayes et al.....603.74
Margulies, Isaac, and Frieda Ellingwood—M. Weiss.....163.65
Margulies, Isaac—same.....153.05
Misch, Paul, and Joseph M. Gaites—S. L. Duremus.....396.90
Misch, Miriam and Paul—same.....513.56
Meehan, James F., and John H. Boynton—L. Ottinger.....575.66
Marcus, Samuel—United Line Service Corp.....155.20
Mutual Profit Realty Co. of N. Y.—P. Durrer.....585.45
Nelson, Ernest, and Harry Kolle—R. O. Phillips, Jr.....1,026.05
N. Y. Financial Examiner—Graysel Press.....106.50
Niagara Merchandising Co. (Howard Co.)—E. V. Harman.....200.50
O'Leary, Timothy, by gdn.—S. P. Henshaw.....111.93
Pilecky, Frank—Joseph Goldsmond et al.123.25
Pennsylvania R. R. Co.—Martin L. Cohn Co.....2,711.89
Quest, Fred J.—C. Subin et al.....229.26
Quail, Abraham—M. Chavkin et al., costs.....110.85
Roth, William J.—O. Friedman et al...130.83
Ragovsky, Krol—A. Poliatsek.....319.10
Risoli, Joseph, and Antonio Vignola—Turbine Equipment Co.....215.87
Regelman, Fred—German Exchange Bank.....114.07
Segelbaum, Espis, Inc.—A. Rusch et al.227.55
Stone, Albert—Manhattan Electrical Supply Co.....418.09
Schonwetter, Samuel—Francis H. Leggett & Co.....275.20
Schlessinger, Leo—S. Pomerantz.....1,753.20
Thompson, John M.—W. P. Ritchey et al.....181.00
Smolien, Rose—Wilson & Co.....311.64
Slocum, Charles—Rusch & Co.....613.93
Tanenbaum, Nathan—M. S. R. Tanenbaum, costs.....142.70
Vaccarelli, F. Paul A.—W. J. Deevy, costs.....106.85
Van Dyke Film Productions Corp.—W. A. Bradley.....110.70
Wilson, Max—U. S. Title Guarantee Co.178.85
Willets, Clarence W.—P. Marafioti..1,364.61
Wischberg, Joseph—M. Pollack.....817.50
Wilson, Nichols F.—S. C. Beckwith Special Agency.....440.29
Wolff, Harry E.—M. Tannenbaum.....183.70
Wolff Bros.—J. F. O'Connor Co.....294.52
Wood, W. B.—A. Ostrow et al.....111.55

In Bronx County.

Ayres, Helen T.—Wald & Co.....$225.97
Brand, Herman—J. Seeman et al.....84.19
Bodine, John H.—W. H. Sands et al....630.45
DiManna, Michael—N. Y. C. & H. R. R. R. Co.....62.22
Felt, Samuel—J. F. Taylor et al.....84.89
Frey, Victor, as gdn.—J. A. Schillinger.41.26
Feld, Herman, and Kate Steinberg—I. D. Morrison.....$3,667.59
Grappone Cut Stone Co.—N. Y. Central R. R. Co.....389.22
Lewengood, Jacob—W. B. Vos.....328.23
Maximilian, Drexel—J. Sternfeld.....30.98
Meyer, Katherine—F. W. Woolworth Co.....110.14
Newman, Louis and Lena—Franklin Savings Bank.....3,013.12
Piro, Maria—Cross, Austin and Ireland Lumber Co.....41.26
Peerless American Products Co.—G. Lampert et al.....670.66

SATISFIED JUDGMENTS.

The first name is that of the debtor, the second that of the creditor and the date when the judgment was filed:

In New York County.

Cluff, Richard D.—F. T. Cluff, Aug. 23, 1917.....$1,120.20
Morgan, Fred J.—R. Wurlitzer, Nov. 19, 1917.....265.72
Salomon, Walter J., and Plaza Music Hall—F. M. Herzog, Oct. 23, 1917....148.75
Same—same, Jan. 30, 1917.....6,258.20
Pach, Josephine S.—M. Connell, Feb. 9, 1917.....349.16
New Trinidad Lake Asphalt Co., Ltd.—W. D. Martin, Jan. 22, 1914.....24,182.13
Pribil, Otto—M. Marshall, Nov. 13, 1917.....280.00
New Trinidad Lake Asphalt Co., Ltd.—W. D. Martin, Dec. 7, 1917.....147.29
Same—same, March 17, 1915.....122.03
Normal Const. Co., Elias Lapin, John Brown, and Hyman Glick—South Amboy Terra Cotta Co., Jan. 15, 1917..1,137.93
Normal Const. Co., Elias Lapin, and John Brown—W. D. Fredenberg et al., Dec. 30, 1916.....1,223.73
Valora, Jules F.—Matawan Steel & Iron Co., Dec. 8, 1917.....160.20

In Bronx County.

Brennan, Joseph L.—J. Whalen, Dec. 1, 1917.....$114.87

FINANCIAL OPERATIONS OF THE CITY.

Controller's Report, Dec. 15, 1917.

Cash action.	Corporate Stock and Tax Notes.	Revenue Bonds and Bills.	Special Revenue Bonds.
Outstanding Dec. 8	$21,625,000.00	$36,501,000.00	$8,974,450.00
Net increase	......	4,000,000.00	550,000.00
Outstanding Dec. 15	$21,625,000.00	$40,501,000.00	$9,524,450.00
Cash balance	7,812,691.84		
Net obligation	$13,812,308.16		

Keep HIM Fit WITH A NATHAN ARMY NAVY COMFYKIT

Contains everything needed by the Soldier or Sailor, from Safety Pins to First Aid Comforts.

Retail Price Complete, $5.00

At all good dealers.

BEWARE OF IMITATIONS

This is the genuine Nathan Comfykit Nationally Advertised.

Dealers send your orders NOW for **IMMEDIATE DELIVERY**

We manufacture a complete line of Military Fabric specialities, all of which are proving popular gifts for Soldiers, Sailors, Aviators, etc.

	Retail Price
Nathan Comfyknit Helmet	$3.00 ea.
Nathan Comfyknit Muffler	3.00 ea.
Nathan Comfyknit Sleeveless Sweater	5.00 ea.
Nathan Comfyknit Wristlets	.50 pr.
Nathan Comfyknit Sleeping Socks	3.00 pr.
Nathan Comfyknit Stomach Band	1.50 ea.
Nathan Spiral Puttee Leggins	4.00 pr.
Nathan "A" Money Belt	1.50 ea.
Nathan "B" Money Belt	.75 ea.
Nathan "C" Money Belt	.50 ea.
Nathan "D" Money Belt	1.00 ea.

Nathan Corset Ankle Supports for Skaters.

Nathan Novelty Mfg. Co.
84-86-88-90 Reade St., New York City.

Frank & Seder will purchase **Basement Fur Sets** AND **Separate Scarfs and Muffs**
Nothing to sell over $5.00 per set.
Abel's, 364 5th Avenue
FRIDAY MORNING.

THE BEST BY TEST
U. S. CLOTH CUTTING MACHINE CO., INC.,
414-416 W. B'way, N. Y.
Phone 9296-9297 Spring.

SILKS SAMUEL EISEMAN & CO., Inc. 114-120 East 23d St. Gramercy 6204.

SEE THE $10 WONDER PLUSH COATS AT ROTHSTEIN & NELSON'S, 120 W. 29th St.

Women's Bath Robes, $24.00 dozen up. AB. & A. FRANKLIN, 151 West 26th Street.

SKATES at half prices. A. N. JACOBS, 621 6th Ave. (near Herald Sq.)

FINANCING of manufacturers and jobbers by advances on accounts and on merchandise. WORMSER & COMPANY, 95 Fifth Ave., New York, N. Y.

LEVISON & CO. 141 FIFTH AVENUE | ACCOUNTS FINANCED

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Jewish Morning Journal Best Help Wanted Medium in N. Y.

Auctions.

Sales Today, 2 P. M.
Also To-Morrow,
At the Galleries of
FIFTH AVENUE AUCTION ROOMS
333-341 Fourth Ave. Cor. 25th Street

Large and Attractive Collection of
Home Furnishings
The property of ESTATES AND INDIVIDUALS, Composed, in part, of
Antique and Modern Furniture in Great Variety.
Lindeman & Sons Upright Mahogany Case Piano, Hand Made Table Linens, Filet and Cluny Laces, Paisley and Chantilly Shawls, Oriental Carpets and Rugs, Table and Floor Electroliers, Mirrors, Ancient and Modern Paintings, Water Colors, Prints, Engravings, Staffordshire and other China, Solid Silver and Sheffield Plate, Antique Jewelry, Chinese Porcelains and Enamels, Cut Glass and many other objects of adornment.
Suitable for Holiday Gifts.
On View Until Hour of Sale.
HENRY A. HARTMAN, Auct'r.

By Public Auction To-Day (Fri.) and Tomorrow (Sat.) at 3 P. M.
IN SILO'S Fifth Ave. Art Galleries,
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James P. Silo & Son, Auctioneers.
An Extraordinary Consignment Sale of Antique and Modern
ORIENTAL & CHINESE RUGS and CARPETS
In a Large Variety of Sizes, Colors and Weaves.
Now on view. Catalogue on request.

Auctions. Auctions.

LAST DAY OF SALE

THE LARGEST SALE OF ITS KIND EVER HELD IN NEW YORK.

The entire stock of William Lennox, valued at $200,000.00, will be sold by Charles Shongood at 8 East 34th Street,

Friday, December 21st, at 10 A. M. Sharp

Consisting of

WOOLENS

BROCADES, SILK JERSEYS, VELVETS, VELVETEENS and RIBBONS

This sale is worth everybody's attention, as most of the merchandise is imported and the highest grade which can be found, coming from such houses as

COUDURIER, FRUCTUS & DESCHER, RODIER & CO., GALLAND, WECHMAR & CO., KELLER & MEGROZ, OTTO MARON, J. V. OGIER.

SAUL S. MYERS, Esq., Attorney, 60 Wall St.

BANKRUPTCY NOTICES.

U. S. DISTRICT COURT, SOUTHERN DISTRICT of New York.—Bankruptcy.—No. 24,047.

Notice is hereby given that MAX GUNDERSHEIMER has applied for a discharge from all his debts. Creditors and parties interested are ordered to attend before this Court in Post Office Building, Manhattan, New York, on Monday, January 21st, 1918, at 10:30 A. M., there to show cause why discharge should not be granted.

PETER B. OLNEY, Referee in Bankruptcy.

U. S. DISTRICT COURT, SOUTHERN DISTRICT of New York.—Bankruptcy.—No. 23,736.

Notice is hereby given that CAROLYN T. KELSEY has applied for a discharge from all his debts. Creditors and parties interested are ordered to attend before this Court in Post Office Building, Manhattan, New York, on Monday, January 21st, 1918, at 10:30 A. M., there to show cause why discharge should not be granted.

PETER B. OLNEY, Referee in Bankruptcy.

U. S. DISTRICT COURT, SOUTHERN DISTRICT of New York.—Bankruptcy.—No. 25,190.

Notice is hereby given that HAROLD G. WOOD has applied for a discharge from all his debts. Creditors and parties interested are ordered to attend before this Court in Post Office Building, Manhattan, New York, on Monday, January 21st, 1918, at 10:30 A. M., there to show cause why discharge should not be granted.

PETER B. OLNEY, Referee in Bankruptcy.

January and December 1917 Bond Prices Compared

We have prepared a pamphlet showing the wide difference in January, 1917, and December, 1917, prices on a list of standard bonds.

This information is presented both in tabulated and chart form.

A copy of this Price Comparison may be had upon request for pamphlet AG-148.

The National City Company

National City Bank Building New York

Bonds Short Term Notes Acceptances

New Income Tax Law

With Explanatory Analysis

We have prepared for distribution the fourth edition of our Income Tax booklet. This booklet contains an explanatory analysis of the new Federal Income Tax law, together with the full text of that statute, and charts which show graphically the operation of the law. We shall be glad to send a copy of this booklet to investors upon request.

Ask for Handbook No 22

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Pine Street, Corner William NEW YORK

The Financial Outlook

From the Investor's Standpoint

Send for circular.

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Incorporated

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Two-Year 6% Convertible Notes

To Yield About

7½%

These notes are followed by an issue of capital stock upon which continuous dividends have been paid for the last ten years, the rate since 1915 having been 7% per annum. The population of the territory served by the company is about 1,500,000.

Circular on Application

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ALBANY BOSTON CHICAGO

EXEMPT FROM FEDERAL INCOME TAXES (NORMAL AND SURTAXES)

Eligible to secure postal savings deposits at 90%

$109,000

CITY OF CINCINNATI, OHIO

4¾% BONDS

Due Sept. 1, 1937.

LEGAL INVESTMENT FOR SAVINGS BANKS AND TRUST FUNDS IN NEW YORK AND CONN.

Price 102 and Interest Yielding 4.60%.

R. M. GRANT & CO.

31 NASSAU ST., NEW YORK

BOSTON CHICAGO

Kean, Taylor & Co.

Investment Securities

New York Chicago

FINANCIAL MARKETS

Early Losses Made Up by Afternoon Rally—Renewed Talk of Peace.

After moving uncertainly in the early part of the session prices on the Stock Exchange grew much firmer in the late trading and at the close most issues showed substantial gains over the previous day's close. The recovery was regarded as a reflection of the raising of new hopes of an early peace by the dispatch from Petrograd purporting to relay from Berlin the substance of plans held in Germany for making a new offer on behalf of the Central Powers in the near future. It is probable that Germany attaches much greater importance to the effect on the Allies of Russia's willingness to conclude an agreement eliminating that nation from the war than is warranted by the facts. Reports have been growing frequent of an intention on the part of the Kaiser to make another Christmas peace suggestion, but there is little ground for hoping that his terms will establish a basis for the beginning of negotiations. The feeling in the financial district is that the war cannot be ended while the Central Powers retain any considerable part of the advantage that is now theirs. A series of important victories by the Allies might conceivably clear the way to a successful discussion of ways and means for ending the costly struggle, and it will be surprising if the situation in this respect is not much more favorable in the Spring.

In the early morning session stocks again gave way rather easily, with the result that a number of prominent issues, among them United States Steel, Atchison, Baltimore & Ohio, Union Pacific, Southern Pacific, and others made new low records. The rally that followed came with an increase in activity, and once more demonstrated the fact that there is but a small floating supply of stocks for sale when buying assumes wider proportions.

To some extent the better feeling made manifest by the price recovery was due to the Treasury Department's ruling in the matter of writing off depreciation of securities in making the year's tax returns. The collector's ruling was far from clear and there was a natural difference of opinion as to its application. It plainly does not extend to the individual investor or speculator, as stated in the early news dispatches, but it evidently relieves dealers in securities from the necessity of converting paper losses on their securities held for sale into actual losses before depreciation can be taken into account. As to the scope of the term "dealers" there is bound to be confusion that must be cleared by supplementary rulings from the department.

One of the discouraging events on the Stock Exchange was the decline in the Liberty 3½s to a new low record at 98.08; an offsetting factor of importance in view of the rebirth of peace rumors was the sharp rally in Anglo-French 5s, which sold up to 84½ on an active market. The announcement of the sale by the International Mercantile Marine Company of more than half its holdings of Holland-America Line's stock, adding approximately $3,500,000 cash to the company's treasury, had a helpful effect on the securities of that company, both issues scoring a good recovery on the news. It remains to be seen what disposition the company will make of the proceeds of this sale, which cannot be reinvested in ships, as it would be in normal times, owing to the action of the Shipping Board in commandeering all tonnage now building.

MONEY AND EXCHANGE.

Call Loans.

High	6	Last	6
Low	6	Renewals	6

Time Loans.

MIXED COLLATERALS.		ALL INDUSTRIALS.	
Sixty days	5¾@6	Sixty days	6
Ninety days	5¾@6	Ninety days	6
Four months	5¾@6	Four months	6
Five months	5¾@6	Five months	6
Six months	5¾@6	Six months	6

Bank Acceptances.

Eligible for rediscount with Reserve Bank, 60 to 90 days ....3⅝@4

Non-member and private bankers eligible, 60 to 90 days....4 @4¼

Not eligible, 60 to 90 days....4 @5¼

Commercial Paper.

Best-Known Names.

30 to 60 days....5¾

4 to 6 months....5¾@5¾

Other Names.

4 to 6 months....5¾@6

FOREIGN EXCHANGE.

Rates of Change.

	High.	Low.	Last.	Ch'ge.
Sterling—				
Demand	$4.75⅝	$4.75⅝	$4.75⅝	..
Cables	4.76 7/16	4.76 7/16	4.76 7/16	..
Francs—				
Demand	5.73⅝	5.73⅝	5.73⅝	+.00⅛
Cables	5.71⅝	5.71⅝	5.71⅝	−.00⅛
Rubles—				
Demand	12.625	12.40	12.625	..
Cables	12.875	12.625	12.875	..

Closing Exchange.

Normal Rates of Exch.		—Yesterday's Close.— Demand or Checks.	Cables.
4.8665	London	$4.75⅝	$4.76 7/16
5.1826	Paris	5.73⅝	5.71⅝
	China—		
	Hongkong	74.00	74.25
	Peking	113.00	113.25
	Shanghai	106.00	106.25
19.295	Greece	19.40	19.45
40.10	Holland	43.75	44.00
32.44	India—		
	Bombay	34.50	34.75
	Calcutta	34.50	34.75
5.1826	Italy	8.34	8.33
49.84	Japan—		
	Kobe	51.75	52.00
	Yokohama	51.75	52.00
50.00	Philippine Islands—		
	Manila	50.00	50.125
51.50	Russia	12.625	12.893
26.79	Scandinavia—		
	Stockholm	33.75	34.25
	Copenhagen	31.50	32.00
	Christiania	32.50	33.00
19.295	Spain	24.10	24.15
	South America—		
32.42	Rio	26.85	26.95
42.44	Buenos Aires	47.65	47.75
5.1826	Switzerland	4.84½	4.82¼

TIME BILLS ON LONDON.

—Bankers.— 60 Days.	90 Days.	—Commercial.— 60 Days.	90 Days.
$4.71¼	$4.69¼	$4.70½	$4.68½

Clearing House Exchanges.

Clearing House exchanges, $535,862,316; balance, $46,442,337; Sub-Treasury debit balance, $1,698,914; Federal Reserve credit balance, $31,112,806.

Domestic Exchanges.

Boston, par; Chicago, 5c discount; St. Louis, 15@5c discount; San Francisco, par; Montreal, $3.75 premium.

Silver.

Bar silver in London, 43¼d, up ¼d; in New York, 86⅝c, up ½c; Mexican dollars, 68c.

THE TREASURY STATEMENT.

Special to The New York Times.

WASHINGTON, Dec. 20.—Receipts and expenditures:

	This Month.	Fiscal Y'r.
Customs receipts	$7,382,472	$79,874,582
Ordinary int. rev.	43,716,618	311,655,682
Income tax	10,615,737	43,077,988
Miscellaneous	13,034,390	102,819,239
Total receipts	$74,749,212	$537,427,491
Excess of ord. disburse. over ord. receipts	328,380,246	1,675,458,699
Excess of total disburse. over total receipts	1,061,519,995	361,619,786
Expenditures	493,188,450	2,212,886,191

The British Bank Statement.

LONDON, Dec. 20.—The weekly statement of the Bank of England shows the following changes:

Total reserve decreased	£1,042,000
Circulation increased	1,108,000
Bullion increased	60,675
Other securities increased	3,578,000
Public deposits decreased	3,490,000
Other deposits increased	5,975,000
Notes reserve decreased	806,000
Government securities decreased	76,000

The proportion of the bank's reserve to liability this week is 18.50 per cent.; last week it was 19.58 per cent.

French Bank Statement.

PARIS, Dec. 20.—The weekly statement of the Bank of France shows the following changes:

	Francs.
Gold in hand increased	6,367,000
Silver in hand increased	1,549,000
Notes in circulation decreased	441,392,000
Treasury deposits increased	116,657,000
General deposits increased	11,090,000
Bills discounted increased	15,293,000
Advances increased	42,304,000

NEW YORK STOCK EXCHANGE

THURSDAY, DEC. 20, 1917.

	1917.	1916.	1915.
Day's sales	571,420	3,048,925	598,013
Year to date	179,379,406	229,432,065	169,594,503

Closing Bid.	Closing Ask.	Sales.		First.	High.	Low.	Last.	Net Chge.
71	80	30	Adams Express	72	72	72	72	– ⅛
9½	10	200	Advance Rumely	9⅝	9⅝	9½	9½	– ½
1⅜	1¼	1,900	Alaska Gold Mines	1⅛	1¼	1	1⅛	+ ⅛
1⅞	2	300	Alaska Juneau	1⅞	2	1⅞	2	
15⅞	16¼	600	Allis-Chalmers Mfg	15⅜	15½	15	15½	–1
72½	76½	200	Am. Agricul. Chem.	75	76	75	76	..
65	69	200	Am. Beet Sugar	64¾	65	64¾	65	..
145½	170	100	Am. B. S. & F. pf.	150	150	150	150	+1
34½	34½	3,100	Am. Can	33¾	34	33	34	+1⅛
61½	63	900	Am. Car & Fdry	61	62	61	62	– ½
21⅛	23	200	Am. Cotton Oil	21	21	21	21	– ½
10½	11	100	Am. H. & Leather	10⅞	10⅞	10⅞	10⅞	–1
44¾	45	200	Am. H. & L. pf.	43¼	44	43¼	44	+1⅜
51	52	1,300	Am. International	49½	51	49½	51	– ⅛
23⅜	24	600	Am. Linseed	22⅞	23⅜	22⅞	23⅜	– ⅝
67	68	100	Am. Linseed pf.	67¼	67¼	67¼	67¼	+1½
48	48¼	2,300	Am. Locomotive	47	48	46⅞	48	+ ⅞
50	53	200	Am. Malting 1st pf.	50½	50½	50½	50½	+1⅛
..	90	100	Am. Shipbuilding	90	90	90	90	– ½
69½	69⅝	4,200	Am. Smelt. & Ref.	68⅛	69½	67⅞	69½	–1
99⅞	100	100	Am. Smelt. & R. pf.	99⅞	99⅞	99⅞	99⅞	+ ⅞
78	94	100	Am. Snuff	80	80	80	80	–1
52½	55½	1,100	Am. Steel F'dries	51½	52½	51	52½	..
93	94	1,700	Am. Sugar Ref.	92⅞	93⅜	92½	93⅜	–3
55	55¾	900	Am. Sumatra Tob.	55	55½	55	55½	+2⅜
..	80½	100	Am. Sumatra Tob. pf.	80	80	80	80	–1⅞
98	99	4,900	Am. Tel. & Tel.	98¾	99	98	99	– ⅞
125½	126	5,200	Am. Tobacco	126	126	123	125½	– ½
39	41	500	Am. Woolen	39	39	38½	38½	..
10½	11⅝	600	Am. Zinc, L. & S.	11⅛	11⅛	11⅛	11⅛	+1⅛
..	42	400	Am. Zinc, L. & S. pf.	39⅞	40	39⅞	40	+1⅛
55½	55⅜	7,200	Anaconda Copper	54½	55⅜	53½	55¼	–1
77½	78	5,200	Atch., Top. & S. F.	76⅝	78	75	78	– ⅝
74⅞	75⅛	2,700	Atch., T. & S. F. pf.	75⅛	76	75	75	+5
89	80½	200	Atlantic C. L. x d.	79⅞	80	79⅞	80	+1½
96	97	2,000	At., Gulf & West I.	91½	96½	90⅞	96½	–3½
52½	52⅝	4,600	Baldwin Loco.	52	53⅛	50⅞	53	–2⅞
40½	40⅞	11,500	Baltimore & Ohio	41	41⅜	39⅝	40⅞	..
50⅝	51¼	500	Baltimore & O. pf.	51½	51½	50⅝	50⅝	– ½
..	..	10	Bank of Commerce	162	162	162	162	– ½
84	85	100	Barrett Co. x d.	84¾	84¾	84¾	84¾	+ ⅜
⅞	1⅛	200	Batopilas Mining	⅞	⅞	⅞	⅞	+ ⅛
68⅜	68¾	700	Bethlehem Steel	66½	68⅜	66½	68⅜	+ ⅝
68	68⅛	25,500	Beth. Steel cl. B t. c.	67	68⅝	66⅛	68	– ⅛
93⅜	94	1,400	Beth. S. pf. sub. r. f. p.	93⅜	93⅜	93	93½	+ ⅜
37¾	37⅞	700	Bklyn Rapid Tran.	37½	37¾	37	37½	+1⅛
108⅜	108⅞	500	Burns Brothers	106¼	108⅜	106¼	108⅜	..
13	13⅜	1,300	Butte & Superior	12⅞	13	12⅞	13	– ¾
10½	10⅞	500	California Petrol.	10⅝	10⅝	10½	10½	+ ½
31	32	700	Cal. Petrol. pf. x d.	32	32	32	32	+1
128⅝	129	13,250	Canadian Pacific	127¼	129	126⅝	129	–1
..	38	200	Central Foundry pf.	35	35	35	35	+ ⅛
57	57½	7,200	Central Leather Co.	56⅛	57⅞	55	57⅛	+ ⅜
25	27	1,300	Cerro de Pasco	25	26	25	26	..
60	61	100	Chandler Motor	60	60	60	60	– ⅛
42⅞	43	2,000	Chesapeake & Ohio	42⅞	43	41⅞	42⅞	– ⅛
6	7	400	Chi. Great Western	6	6	6	6	– ½
17⅛	18	100	Chi. Great West. pf.	17½	17½	17½	17½	+ ½
37⅝	37⅞	2,900	Chi., Mil. & St. P.	37	37½	36⅞	37½	–2½
64	64½	2,500	Chi., M. & St. P. pf.	66	66	64¼	64½	– ½
86	86½	1,200	Chi. & Northwest'n	85¼	86¼	85	86	+ ½
16⅝	17	700	Chi., R. I. & P. t. c.	16	16½	16	16½	
45	45½	900	Chi., Rock Island & P. 7 p. c. pf. t. c.	44	44¼	44	44¼	+ ¼
36¼	37½	600	Chi., Rock Island & P. 6 p. c. pf. t. c.	36	36¼	35¾	36¼	+ ⅜
13⅜	13⅝	2,400	Chile Copper	13	13⅜	13	13⅜	+ ⅜
38	40	1,000	Chino Copper	36	38	36	38	+2¼
32½	33	1,200	Col. Fuel & Iron	30⅝	33	30½	33	+2⅛
28	29	1,500	Columbia Gas & El.	27⅞	29	27½	29	+ ⅝
78¼	78¾	1,000	Consolidated Gas	77⅞	78¼	77½	78¼	+ ½
87½	89	100	Consol. Gas. Balt.	87⅝	87⅝	87⅝	87⅝	–2⅞
7½	9	100	Con. Int. C. M. x d.	9⅝	9⅝	9⅝	9⅝	– ⅜
37	39	300	Continental Insur.	38	38	38	38	..
28⅜	29	7,300	Corn Products Ref.	27⅞	28⅞	27⅝	28⅞	+1⅛
89½	91	200	Corn Prod. Ref. pf.	90	90	90	90	..
47⅞	47½	3,600	Crucible Steel	46½	48	45⅜	47⅞	+1⅛
83	85	100	Crucible Steel pf.	84⅞	84⅞	84⅞	84⅞	– ⅛
25¼	26¼	1,300	Cuba Cane Sugar	25⅜	26⅛	25⅛	26⅛	+ ⅜
75½	76	100	Cuba Cane Sugar pf.	76	76	76	76	+ ⅞
93	95	100	Deere & Co. pf.	93	93	93	93	..
92	98	1,300	Delaware & Hudson	90½	92	90½	92	+1¾
162½	168	200	Del., Lack. & West.	167½	168	167½	168	–1½
10	10½	1,150	Den. & Rio Gr. pf.	10	10	9⅞	10	..
32⅝	32⅞	6,100	Distillers' Secur.	33⅜	33⅞	31⅞	32⅞	+1⅛
6⅞	7	800	Dome Mines	6⅞	6⅞	6⅞	6⅞	..
19	20	200	Elk Horn Coal	18	18	18	18	–1⅛
13⅛	13⅜	4,100	Erie	13⅜	13⅜	13⅛	13⅛	– ⅛
19	19⅜	2,300	Erie 1st pf.	19⅛	19⅜	18⅞	19⅜	– ⅛
15	15⅞	100	Erie 2d pf.	15⅜	15⅞	15⅜	15⅞	– ⅛
28	28⅝	100	Fed. M. & S. pf.	28⅜	28⅜	28⅜	28⅜	+ ⅛
29⅞	30	800	Gaston, W. & W.	30	30	30	30	+ ⅛
120⅛	120⅞	4,000	General Electric	119½	120⅞	118½	120⅜	+1⅛
83	88⅛	4,400	General Motors	85⅛	89	85	88	+2⅞
72⅞	74	100	General Motors pf.	72⅞	72⅞	72⅞	72⅞	–2
33	34⅛	500	Goodrich (B. F.) Co.	33	33	32¼	33	– ⅛
93⅛	93⅞	100	Goodrich pf.	93⅛	93⅞	93⅛	93⅛	..
80⅛	81⅛	5,500	Great Northern pf.	80¼	81	79⅞	81	+1
23⅛	24	900	G. N. ctfs. for o. p.	23⅛	23⅛	23⅛	23⅛	+ ⅛
35	36	200	Greene-Cananea	35	35⅛	35	35	..
30¼	31	200	Haskell & Barker	30⅜	31	30⅜	31	+ ½
..	93	200	Homestake Min. x d.	89	89	89	89	–5⅜
86	87	500	Illinois Central	86	86	86	86	–1
38⅝	39	4,300	Inspiration Copper	38⅜	39¼	38⅜	39¼	+ ¼
5⅞	6	400	Interboro Consol.	6⅛	6⅛	5⅞	6	+ ⅛
50	60	100	Int. Harvester Corp.	51	51	50	51	+ ½
19⅜	19½	6,100	Int. Mer. Marine	17⅞	19⅛	17⅞	19⅛	+1⅞
78⅛	78⅜	29,000	Int. Mer. Marine pf.	75⅛	78⅜	74⅞	78⅛	+3⅛
25	25⅜	2,400	Int. Nickel	25	25⅛	24⅝	25⅛	+ ⅜
23	24	400	Int. Paper	23⅛	23⅛	23	23⅛	..
15	15½	100	Kansas City South.	15⅛	15⅛	15⅛	15⅛	– ½
36¼	40	200	Kelly Spring. Tire	37	37	36⅞	37	–1¼
29⅞	29⅜	3,000	Kennecott Copper	28⅝	29⅜	28⅛	29⅜	+1⅛
72½	73	1,200	Lackawanna Steel	70⅝	73	70⅝	73	+1⅜
8½	10	100	Lake Erie & West	8⅞	8⅞	8⅞	8⅞	– ⅜
51⅛	52	3,200	Lehigh Valley	50⅞	51¼	50⅞	51⅛	+ ¼
155	161	100	Liggett & Myers	156	156	156	156	–2⅜
97	99	200	Liggett & Myers pf.	97¼	97¼	97¼	97¼	..
152	180	100	Lorillard (P.) Co.	152¼	152¼	152¼	152¼	+1⅜
105	106	1,300	Louis. & Nash.	105	106	105	106	+1½
22¼	23¼	1,000	Maxwell Motors	22¼	23⅛	22	23¼	–1⅞
18⅛	20⅛	200	Max. Motors 2d pf.	19⅛	19⅛	18¾	18¾	+1
69	70	1,000	Mexican Petroleum	68	69	67¼	69	+1⅛
25⅛	26	500	Miami Copper	25⅛	25⅞	25	25⅞	+ ½
41	41⅛	9,400	Midvale Steel	40⅝	41⅜	40⅛	41⅛	+ ⅛
7	7⅛	100	Minn. & St. L. new	7	7	7	7	– ¼
75	80	100	M., St. P. & S. S. M.	76⅞	76⅞	76⅞	76⅞	+ ⅜
22⅞	22½	5,500	Mo. Pacific tr. ctfs.	21⅛	22½	21⅛	22¼	+ ⅞
60	64	300	Montana Power	60	60	60	60	+1
25⅛	27	200	Nat. Acme	26	26½	26	26½	–1
88½	90	300	Nat. Biscuit	89	89	88	88	–1¼
17	17¼	4,600	Nat. Cond. & Cable	18¼	18½	16⅞	17¼	– ⅜
33	34⅞	800	Nat. En. & St.	34	34	33⅞	33⅞	–1
38¼	39	600	Nat. Lead	38	38	37⅞	38	+ ¼
16½	17	1,700	Nevada Con. Cop.	16⅛	16¼	16	16¼	+ ¼
110	110½	400	N. Y. Air Brake	105	110	105	110	+6
64	64⅞	4,000	N. Y. Central	62⅛	64⅛	62⅛	64	+1⅝
27½	28	800	N. Y., N. H. & H.	27	28	26⅞	28	+1½
93⅛	94½	2,700	Norfolk & Western	93¼	94½	92⅞	94¼	+ ½
40	43	200	North American	41	41	40½	40½	–3½
77⅛	78⅛	5,500	Northern Pacific	76⅜	77⅛	75	77⅛	–1
60	63	100	Nova Scotia S. & C.	59	59	59	59	–1
32½	33	5,000	Ohio Cities Gas	32⅝	33⅛	32⅛	32⅝	+ ½
53	69	100	Owens Bottle Mach.	52	52	52	52	–7
108	110	100	Owens Bottle M. pf.	108	108	108	108	+1
41½	41¾	9,219	Penn. R. R.	40⅝	41⅜	40⅝	41⅛	– ½
35⅝	36	300	People's Gas, Chi.	35½	35½	35	35	+ ½
12	13⅛	300	Pere Marquette	12⅝	12⅝	12	12⅛	– ⅜
24	27	100	Philadelphia Co.	25	25	25	25	+ ¼
39	40	1,800	Pittsburgh Coal	38⅜	39	37⅛	39	+1¼
19	20	400	Pitts. & West Va.	18⅞	19⅛	18⅞	19⅛	+1½
51½	52½	1,000	Pressed Steel Car	49	51½	49	51½	+1½
107	108	1,300	Pullman Co.	107	108	106⅛	108	+ ½
41	42	100	Railway Steel Sp.	40⅛	40⅛	40⅛	40⅛	–7½
88	95	100	Railway Steel S. pf.	88½	88½	88½	88½	+ ½
20⅝	20¾	2,600	Ray Con. Copper	20⅛	20⅝	20	20⅝	+1⅝
67⅛	68	20,800	Reading	66	67⅞	65¼	67⅝	..
33	33⅞	300	Reading 2d pf.	33⅞	34	33⅞	34	+1½
72⅝	72½	3,200	Rep. Iron & Steel	71¼	72⅝	70⅛	72⅛	–1½
88¼	89⅛	100	Rep. Iron & S. pf.	89	89	89	89	..
67	67¼	300	Royal Dutch t r.	66	67	66	67	..
8¼	8½	300	Seaboard Air Line	7⅝	8½	7⅝	8¼	+ ⅜
16⅝	17¼	100	Seab. Air Line pf.	16⅝	16⅝	16⅝	16⅝	– ⅛
124½	126	1,200	Sears, Roeb. & Co.	124⅛	125⅝	123⅛	125⅝	+1½
115	122	300	Sears, R. & Co. pf.	116	116	116	116	–6
15⅜	15¼	400	Shattuck-Arizona	15	15¼	15	15¼	– ⅜
25⅝	26¼	900	Sinclair Oil & Ref.	25½	26	25⅛	26	+ ⅛
34	35	200	Sloss-S. Steel & I.	34	34	33¾	33¾	–1⅛
78¼	78⅜	6,500	Southern Pacific	76	78⅝	75⅝	78⅝	+1⅛
22⅛	22⅜	4,400	Southern Railway	21½	22⅛	21⅛	22⅛	+ ⅜
53⅜	54	300	Southern Ry. pf.	53	54	53	54	–1
76	82	100	Standard Milling	78	78	78	78	+ ½
43¼	43⅝	4,900	Studebaker Co.	43	43⅝	42¼	43⅝	+1⅜
34½	35	800	Superior Steel	33⅛	35	33⅛	35	– ⅞
11	12	700	Tenn. C. & C.	11⅝	11⅝	11	11	– ⅜
119	120	5,200	Texas Co.	116	120	114⅞	120	+4½
13½	15	200	Texas & Pacific	13⅜	13⅜	13⅜	13¼	– ½
14	15	100	Third Avenue	14	14	14	14	..
44⅞	44⅝	1,100	Tobacco Products	43⅛	44⅛	43	44⅛	+1⅜
103⅝	103⅞	17,400	Union Pacific	103¼	104⅛	101¼	103⅞	–1⅛
34⅛	36	1,000	United Alloy Steel	35¼	35¼	34⅝	34⅝	– ¼
83⅝	83¾	300	United Cigar Stores	83⅝	83⅝	83⅝	83⅝	..
66½	71	100	United Drug	67	67	67	67	–1½
107	108	1,200	United Fruit x d.	105¼	108	105	108	–1
10	11	300	U. S. C. I. P. & F.	10	10	10	10	–1½
42⅞	45	100	U. S. C. I. P. & F. pf.	42⅛	42⅛	42⅛	42⅛	+1
107⅜	107½	2,500	U. S. Indus. Alco.	104⅞	107⅛	104⅞	107⅛	– ½
47	48	600	U. S. Rubber	47	47¼	46⅜	47	– ⅛
90	93	100	U. S. Rub. 1st pf.	91	91	91	91	–1¼
40	41	1,900	U. S. Sm., R. & M.	41⅛	41⅛	40	40⅝	–1¼
42⅞	45	200	U. S. S., R. & M. pf.	43⅞	43⅞	43⅞	43⅞	+1⅜
82⅞	82¾	108,400	U. S. Steel	81	82⅛	79⅛	82⅝	– ⅛
103⅛	103⅜	6,350	U. S. Steel pf.	104¼	104⅛	102⅞	103⅜	+4⅛
74⅛	76	3,700	Utah Copper	70⅞	75⅛	70⅛	75¼	–1⅜
9½	10	300	Utah Securities	10	10	9⅞	9⅞	+ ½
31	32	100	Va.-Car. Chemical	30⅛	30⅛	30⅛	30⅛	+ ⅛
90	100	100	Va.-Car. Chem. pf.	98	98	98	98	–1
47	50	100	Va. Iron, Coal & C.	47	47	47	47	– ¼
7⅛	7⅜	1,000	Wabash	7⅛	7⅜	7⅛	7⅜	+ ¼
37	37½	700	Wabash pf. A	36⅛	37⅛	36⅛	37⅛	+ ½
18¼	18½	600	Wabash pf. B	18⅛	18⅛	18	18⅛	–1
12½	13¼	500	Western Maryland	12	12	12	12	–1½
35⅛	37⅞	800	Western Pacific pf.	36	36	35⅛	36	– ½
76⅝	79	1,100	West. Un. Tel. x d.	76	77	76	77	+1⅜
35⅝	37½	3,000	Westingh. E. & M.	34⅞	35⅞	34	35⅞	..
8	8⅛	900	Wheeling & L. E.	7⅝	8	7⅝	8	..
34	34⅛	200	White Motors	34	34	34	34	– ½
44	46	200	Wilson & Co.	43	44	43	44	– ½
17⅞	17⅜	5,000	Willys-Overland	17⅛	17⅞	17⅛	17⅞	+ ½
68	73	200	Willys-Over. pf. x d.	70	70	70	70	..
32⅝	33⅜	100	Worthington Pump	33	33	33	33	..

MARKET AVERAGES.

STOCKS.

YESTERDAY'S RANGE.

	High.	Low.	Last.	Net Ch'ge.
25 railroads	53.41	52.06	53.29	+.31
25 industrials	64.67	62.81	64.51	+1.18
50 stocks	59.04	57.43	58.90	+.75

DAILY RANGE OF FIFTY STOCKS.

	High.	Low.	Last.	Net Ch'ge.
Dec. 20	59.04	57.43	58.90	+.75
Dec. 19	59.52	58.07	58.15	–1.39
Dec. 18	59.70	58.01	59.54	+.13
Dec. 17	59.85	58.61	59.66	–.38
Dec. 15	60.44	59.62	59.74	–.69
Dec. 14	60.61	58.90	60.43	+1.19
Dec. 13	60.12	58.60	59.24	+.03

MONTHLY RANGE OF FIFTY STOCKS.

Dec.	—High.—		—Low.—		Last.
*1917	64.18	Dec. 1	57.43	Dec. 20	58.90
1916	99.26	Dec. 4	83.88	Dec. 21	88.22
1915	91.90	Dec. 7	88.58	Dec. 2	91.50
1914	68.21	Dec. 15	58.97	Dec. 24	60.20
1913	68.69	Dec. 26	65.10	Dec. 15	68.06
1912	82.04	Dec. 2	72.28	Dec. 16	78.20
1911	78.40	Dec. 20	75.06	Dec. 8	77.60

YEARLY RANGE OF FIFTY STOCKS.

	—High.—		—Low.—		Last.
*1917	90.40	Jan. 4	57.43	Dec. 20	58.90
†1916	101.51	Nov. 20	80.91	Apr. 22	84.88
Full Years.					
1916	101.51	Nov. 20	80.91	Apr. 22	88.22
1915	91.13	Oct. 22	58.99	Feb. 24	91.50
1914	73.80	Jan. 31	57.41	July 30	60.20
1913	79.10	Jan. 9	63.09	June 10	68.06
1912	85.82	Sep. 30	75.24	Feb. 1	78.20
1911	84.41	June 26	69.57	Sep. 25	77.60

BONDS.

DAILY RANGE OF FORTY BONDS.

Dec. 20	74.24	–.17	Dec. 12	75.82	–.36
Dec. 19	74.41	–.45	Dec. 11	76.18	–.52
Dec. 18	74.86	–.09	Dec. 10	76.70	–.09
Dec. 17	74.95	–.25	Dec. 8	76.79	–.02
Dec. 15	75.20	–.11	Dec. 7	76.81	–.04
Dec. 14	75.31	–.14	Dec. 6	76.85	+.09
Dec. 13	75.45	–.37	Dec. 5	76.76	–.22

YEARLY RANGE OF FORTY BONDS.

	—High.—		—Low.—		Last.
*1917	88.48	Jan. 26	74.24	Dec. 20	74.24
†1916	89.18	Nov. 27	86.19	Apr. 23	88.46
Full Years.					
1916	89.18	Nov. 27	86.19	Apr. 23	88.64
1915	87.62	Nov. 24	81.51	Jan. 2	86.07
1914	89.42	Feb. 4	81.42	Dec. 2	81.96
1913	92.31	Jan. 10	85.45	Dec. 18	86.34

*To date. †To corresponding date.

TOPICS IN WALL STREET.

Investment Buying Expands.

There are brokers who expect to see in the not distant future the effect of the investment buying which has been going on, largely in odd lots, for the last three months. The odd lot houses have reported weekly really substantial buying by the investor who decides for himself when stocks are cheap and puts them away for the sake of the income, but these transactions have been submerged as far as publicity goes in the more spectacular features of a great market decline. One important Stock Exchange firm, according to a member, has been mailing certificates for several hundred shares of stock daily to cash purchasers for a number of weeks in amounts ranging from one to 100 shares each. This class of business by the firm has been much larger than usual of late, particularly in railroad shares which have suffered heavy declines.

Extra Dividends.

In the last ten days there has been reaped an extraordinary crop of extra dividends. These pleasing demonstrations of unusual profits have supplied one of the few bright features setting off the background of general gloom in the financial district. It is believed in some investment quarters that the new year will see many more, from industrial and even from railroad corporations whose swollen surplus accounts need lightening.

Baltimore & Ohio Recedes.

Baltimore & Ohio, as might have been expected from the postponement of action on dividends, sold off sharply in early trading yesterday, and the better feeling in respect to the rails later in the day failed to prevent an extension of the decline in this issue. The net decline was 3½ points and the preferred moved more than 2 points lower, although no intimation has been heard that the preferred dividend is likely to be disturbed, whatever may be the Directors' decision in respect to the payment on the junior issue when they meet next month. Delaware, Lackawanna & Western also moved contrary to the bulk of the railroad list, at 167½ equaling the lowest price in twelve years. Traders were unable to decide whether the strength of the railroad stocks, considering the group broadly, was the product of improved sentiment toward them or the recovery naturally after such declines as had occurred before.

Shipping Issues Stimulated.

Strong sympathy seemed to exist between Mercantile Marine preferred and Atlantic, Gulf & West Indies stocks after the former received a boost from news of the sale of the Holland-America shares. The 5-point gain by Atlantic, Gulf & West Indies was one of the largest net advances of the day. The glamour of exceptional earnings in an exceptional period of ocean transportation causes traders to watch narrowly for sudden movements in the shipping shares when developments or rumors seem likely to affect them.

No Brokerage Fee for Liberty Bonds.

The Federal Reserve Bank of New York issued a statement yesterday denying that any brokerage fees were charged in connection with purchases of Liberty Loan bonds. The bank saw fit to make the statement by reason of the publication in an evening newspaper of a letter from a soldier with the American forces in France wherein it was asserted that brokerage fees amounting to $3.63 per fifty-dollar bond had to be paid by subscribers. "Inquiries have been made at the American headquarters and with the principal American banks having offices in Paris," reads the Reserve Bank's statement. "From the replies received there appears to be no basis whatever for the statement as published in this New York evening paper. So far as the officers of this bank are aware, there was no brokerage or other fee charged in connection with any Liberty Loan subscription, whether made by soldiers or civilians, either in this country or overseas."

Urges Higher Wages for Englishmen.

In his inaugural address as President of the Institute of Bankers, Sir Richard V. Vassar-Smith, Bart., Chairman of Lloyd's Bank, Limited, discussed capital and labor, urging a more harmonious working between the two forces. He said he believed British trade was capable of vast expansion, and that means would be found for a better remuneration of labor sufficient to provide a higher standard of living, with shorter hours of work and better housing, and, in addition, a share of the profit, after providing a proper return on the capital employed, with reserves for depreciation and betterment. "We must disabuse our minds," he said, "of the old fallacy that low-paid labor is necessarily economical, and that a high rate of wages is a handicap to a nation in competition for the markets of the world. More than one country, the United States of America in particular, has had to face this question of high-paid labor, and has faced it successfully. But to do this it will be necessary to economize labor, and in this task we should have the loyal co-operation of the working man. Some English employers have learned these lessons—have reduced their working hours with beneficial results." York announced yesterday a new ched-

DIVIDENDS DECLARED.

Company.	Rate.	Period.	Payable.	Hold. of Record.
B'klyn Transit	5	Q	Jan. 2	Dec. 21
Do	5	Ex	Jan. 2	Dec. 21
Columbia Trust	3½	Q	Dec. 31	Dec. 22
Chi. Ry. Equip.	1¾	Q	Jan. 1	Dec. 20
Empire Trust	4	..	Dec. 31	..
Louis. & Nash.	3½	SA	Feb. 11	Jan. 21
Nat. Bank of Com.	2½	Q	Jan. 2	Dec. 21
Do	2	Ex	Dec. 28	Dec. 21
New Idria Quicksil.	50c	Q	Dec. 28	Dec. 24
Pitts. Oil & Gas	1	Ex	Jan. 15	Dec. 31
Trumbull Steel	1½	Q	Jan. 1	Dec. 20
Do	4	Ex	Jan. 1	Dec. 20
Do pf	1¾	Q	Jan. 1	Dec. 20
Seaboard Nat.	3	Q	Jan. 2	Dec. 26
Va. Car Chem.	¾	Q	Feb. 1	Jan. 15
Do pf	2	Q	Jan. 15	Jan. 5
Wells Fargo & Co.	1½	Q	Jan. 21	Dec. 31

BONDS ON STOCK EXCHANGE

THURSDAY, DEC. 20, 1917.

	1917.	1916.	1915.
Day's sales	$5,297,000	$5,220,500	$5,354,500
Year to date	1,010,660,000	1,121,556,500	923,555,700

UNITED STATES GOVERNMENT BONDS.

U S Liberty 3½s, int. ctfs. full paid: $1000 98.44; 15000 98.42; 22000 98.40; 25000 98.42; 87000 98.40; 10000 98.42; 58000 98.40; 5000 98.38; 25000 98.36; 25000 98.32; 1000 98.30; 5000 98.32; 3000 98.30; 51000 98.32; 114000 98.30; 25000 98.28; 50000 98.30; 38000 98.26; 15000 98.24; 5000 98.20; 53000 98.18; 5000 98.16; 10000 98.14; 5000 98.12; 50000 98.10; 25000 98.10; 61000 98.12; 100000 98.10; 1000 98.08; 32000 98.10.

$947000

U S Liberty 1st cv 4s: $7000 97.02; 13000 97.04; 4000 97.02; 2000 97.10; 15000 97.14; 1000 97.20.

$42000

U S Liberty 2d 4s: $35000 97.02; 5000 97; 6000 97.02; 10000 97.04; 25000 97.06; 500 97.08; 2000 97.06; 9000 97.08; 19000 97.06; 1000 97.04; 56000 97.06; 64000 97.04; 5000 97.02; 37000 97; 35000 97.02; 500 97.06; 2000 97; 5000 97.02; 25000 97; 1000 97.02; 24000 97; 4000 97.02; 7000 97; 2000 97.02; 10000 97; 5000 97.02; 3000 97; 21000 97.02; 5000 97.04; 31000 97.02; 3000 97.04; 1000 97.02; 60000 97; 2000 97.04; 44000 97; 1000 97.04; 28000 97.06; 11000 97.04; 30000 97.06; 1000 97.04; 13000 97.06; 113000 97.08; 3000 97.06; 5000 97.04; 5000 97.06; 500 97.06; 40000 97.08; 3000 97.10; 8000 97.08; 1000 97.06; 17000 97.08; 17000 97.10; 50000 97.08; 74000 97.10; 15000 97.12; 5000 97.10; 22000 97.12; 7000 97.10; 20000 97.12; 25000 97.10; 3000 97.08; 5000 97.06; 1000 97.04; 10000 97.06; 140000 97.10.

$1260000

FOREIGN GOVERNMENT, MUNICIPAL AND CORPORATION BONDS.

Following sales are given in lots of $1,000:

Am For Sec 5s: 5....91⅝; 15....92⅛; 12....92⅛. Anglo-Fr 5s: 20....82⅝; 3....82¼; 2....82⅛; 4....82⅛; 35....82¼; 15....82⅜; 10....82½; ½....82⅝; 40....82⅝; 39....82½; 5....82⅝; 6....82⅝; 11....82⅝; 20....82⅝; 5....82⅞; 7....83; 2....82⅞; ½....83¼; 10....83; 3....83¼; 25....83½; 55....84; 6....84¼; 20....84; 25....84¼; 35....84; 13....84⅛; 55....84⅛; 9....84; 10....84¼; 3....84⅛; ½....84⅜; 5....84¼; 1....84¼; 5....84⅜; 1....84¼; 6....84⅜; 50....84¼; 2....84⅜; ½....84; 40....84¼; 4....84⅜; 5....85; 4....84⅜; 10....85; 3....85¼; 2....85. Argen Gov 5s: 2....80⅝. CityofBord6s: 2....75⅝; 5....75⅝; 7....76¼; 1....76. CityofLyons6s: 1....75¼; 25....75⅝; 3....76; 5....76¼; 5....76. CityofMars6s: 1....75⅝; 2....75⅝; 10....76¼. CityofParis6s: 13....74; 16....74¼; 8....75; 10....74⅝.

DomofCan5s, 1926: 2....89½. French Govt temp 5½s: 7....92; 15....91⅝; 20....93; 16....93½; 9....93⅝. Jap Govt 4s, sterl loan: 3....73. 4½s, stl ln, 2d Ser, German stamp: 2....75⅝; 10....75½. RepofCuba5s of 1914: 14....92⅛. UKofGtB&I5s: 47....96¼; 30....96; 1....96¼; 3....96; 3....96¼; 75....96⅛; 25....96½. 5½s, 1918: 63....99⅝; 6....99⅛; 1....99⅝; 20....99⅝; 10....99⅝; 4....99⅛. 5½s, 1919: 103....93⅝; 25....94; 15....94⅝; 39....94⅛. new: 5....95½; 25....95¼; 8....95⅝; 50....95½; 4....95⅜; 7....95⅝; 3....96¼; 11....96¼; 5....96⅛; 24....96½. 5½s, 1921: 7....84¼; 25....85; 27....84⅝; 10....84⅝; 42....84⅜; 25....85; 58....84⅝; 20....85⅝; 203....87½. NYState4½s: 3....104⅛. Vafunddebt, '91: 4....74. N Y City 3½s, May, 1954: 16....73⅝. 4s, 1959: 1....87. 4½s, 1960: 1....89⅝; 1....89. 1964: 1....90.

Alaska Gold M cv deb 6s, A: 4....16; 1....14. Series B: 2....16; 7....14. AmDock&I5s: 1....96½. AmSmelt&Ref temp 1st 5s: 2....84. AmT&Tcol4s: 1....81⅛; 2....81½; 2....80⅞; 2....81½. col tr 5s: 5....89; ½....89⅝; 2....89⅛. conv 4½s: 2....86. AmWrPap'r5s: 2....77. At,Top&SFe gen 4s: 22....80⅝; 2....81⅛. adjis,stpd: 4....73⅛. A C L 1st 4s: 5....80. BaldwinLoco5s: 1....98⅛. B & O gold 4s: 2....72⅝. pr lien 3½s: 2....85. conv 4½s: 15....69⅝. ref 5s: 13....73. Beth Steel 1st & ref 5s: 1....88. BradenCopa6s: 20....89. BRT5s, 1918: 2....91; 8....90; 2....91; 3....91⅛. Cent Leath 5s: 5....91⅛. CentPacgtd4s: 1....78. Cerro de Pasco Cop cv 6s: 4....101; 15....100½. C & O cv 4½s: 3....66½. conv 5s: 8....72; 2....71⅝. C,B&Qjoint4s: 4....91⅛; 5....91⅛; 25....91⅛; 2....91⅝. Chi,Mil&StP gen 4s, A: 10....74½. conv 4½s: 1....67. cv 5s, Ser B.

1....71; ref 4½s: 1....63; 3....62⅝; 25....62. C&NWgen4s: 5....80½. Chi,RI&PRy ref 4s: 1....59⅝; 3....60; 3....59⅝; 3....59½; 1....60. Chile Cop 7s: 9....97; 1....97⅝. 6s,rcts,ptpaid: 46....70. C,C,C&StL gen 4s: 2....56. Colo Indust 5s: 1....73. ColMid1st4s: 10....6¼. Col&Soref& ext 4½s: 1....68⅛. Con Gas cv 6s: 4....99; 6....98⅝. D & H cv 5s: 4....89⅛. D&RGcon4s: 1....62½. 1st & ref 5s: 1....47½. DetEdiscoltr5s: 1....92. DistSecCorp5s: 1....72⅝. Dul,M&Ngen5s: 2....99⅝. Erie1stgen4s: 1....48½; 1....48; 3....47½. conv4s,SerA: 1....37. Ser B: 2....37½. cv4s,SerD: 1....41⅝. GtNorref4¼s: 5....87¼. GreenBay&W deb ctfs B: 1....8⅝. Hud&Man1st &ref5s,SerA: 12....48½. adj inc 5s: 5....14; 1....13⅝; 2....14; 21....14¼. Inter-Met 4½s: 19....51. Int R T 1st & ref 5s: 1....76⅛; 3....76⅝; 1....76¼; 1....76⅛; 9....76½; 2....77⅛; 19....76⅝.

Int M M s f 6s: 2....88; 3....87½; 4....87; 5....88; 10....88⅛. KC,FtS&M4s: 1....60. Lacka Steel 5s, 1923: 1....95. LacledeGasLt ofStL1st5s: 5....97½. LS&MSo4s, 1928: 2....83; 29....83⅛. LehValofNY gtd 4½s: 1....95. Liggett&M7s: 5....110. Liggett&M5s: 1....87. LorillardCo7s: 3....109. Mo,K&T1st4s: 13....56¼; 9....56⅛. Mo Pac gen 4s: 4....52⅝; 10....52½; 2....52½; 1....53⅛; 2....53⅛. Nash,Chat&StL 1st con 5s: 5....97. NYCentdeb6s: 1....87; 3....87⅛; 3....87; 10....87½; 15....87⅝; 10....88. gen 3½s: 5....69⅝. deb 4s, 1934: 12....77½. NYRysadj5s: 1....16⅝. Norf&Wcv4½s: 5....105. Norf&Wcon4s: 5....80. Pocah,C&C4s: 1....84. Nor Pac 4s: 1....81⅝; 1....81⅛; 7....81. Penn gtd 4½s: 3....96⅝. PRRgen4½s: 5....86; 4....86⅛; 1....86½. PubServCorp sink fund 5s: 3....70⅝; 5....71. RySt1Spg,Int-Ocean 1st 5s: 1....96. StL&SFrprln 4s, Ser A: 1....53⅝.

9....54; 6....53⅛; 5....53⅝; 5....54⅛; 5....54⅛. prin5s,SerB: 1....64½; 5....64; 7....63⅝; 1....64; 13....64⅝. adj 6s: 2....54⅛. adjust 6s: 3....55⅛; 4....55. StLSWcon4s: 2....58. SeabALref4s: 1....54. SinclairO&R 1stsf7s,w war: 70....79. So Pac cv 4s: 24....73⅝; 6....73⅝. conv 5s: 6....85; 1....85¼; 12....86. 1st ref 4s: 1....77⅛. So Ry 1st 5s: 2....89⅛. gen 4s: 14....61. Tex Co deb 6s: 3....95⅞. Tex&Pac1st5s: 1....83. ThirdAv1st5s: 1....93. adj 5s: 3....31; 5....30. USRubber1st & ref 5s: 5....74⅝; 2....74½; 6....74⅝; 2....74⅝; 5....75. USSm,Ref&M cv 6% notes: 2....94⅝. USSteelCorp s f 5s: 1....93¼; 10....93⅛; 1....93⅛; 2....93⅛; 3....93⅛; 11....93⅛; 2....93⅝; 1....94. registered: 1....92¼. Va-CarChev deb 6s: 2....95. West Pac 5s: 2....78. Wilson & Co 1st 6s: 3....93¼. WisCengen4s: 1....73⅝.

BID AND ASKED QUOTATIONS

Closing quotations for United States Government bonds:

	Bid.	Asked.
2s, r, 1930	96½	97½
2s, c, 1930	96½	..
3s, r, 1918	99	99⅛
3s, c, 1918	99	99⅛
3s, r, 1946	80	..
3s, c, 1946	80	..
4s, r, 1925	103⅛	105
4s, c, 1925	103⅛	105
Pan 2s, r, 1936	96	..
Pan 2s, r, 1938	96	..
Pan 3s, r, 1961	80	..
Pan 3s, c, 1961	80	..

Closing quotations for stocks in which there were no transactions:

	Bid.	Asked.
Ad Rumely pf	20	22
Alls & W.	91½	..
Am Ag Ch pf	80	90
Am B N	28	34
Do pf	40	46
Am Bt Sug pf	78½	92
Am Br S & Fdy	..	97
Am Can pf	86	87
Am C & F pf	99¼	100
Am C pf	..	20
Am Coal	41	..
Am Cot Oil pf	70	82
Am Exp	78½	87
Am Ice	9	9½
Do pf	35	38
Am Loc pf	90	94
Am Malt	9	9½
Am S pf A	90	92
Am Snuff pf	85	95
Am Shipb pf	89	90
Am Sugar Ref pf	105¼	108
Am T & C	50	60
Am Tob pf	85	92
Am Wool pf	86	89
Am Wr Pa pf	21	23
As Realization	⅝	¾
Asso D G	10	15
Do 1st pf	..	56
Do 2d pf	36	54½
Asso Oil	..	56
A, B & A	8¼	9¼
Atl, Gulf & W I pf	57	60
Bald L pf	90	98
Barrett Co pf	98	101
Beth S pf	85	90
Brklyn U G	70	90
Brown Shoe	60	62½
Do pf	87	100
Bruns Term	5	6
B, R & P	71	89¾
Do pf	105	115
Burns B pf	105	..
Bush Term	..	97
But'k Co	9	10
Cal Pack	33½	34
Cal & Ariz	55⅝	56¼
Can So	..	54
C C & O	..	21
Do pf	..	50
Case (J I) pf	73½	78
Cent Fdy	25	27
Cent Leath pf	97	100
C R R & N J	200	250
Cent & S A Tel	98	100½
Chi & Alt	..	10
Do pf	..	20
C & N W pf	120	140
C, St P, M & O	80	80
C, St P, M & Om pf	100	130
C, C, C & St L	15	24
Do pf	..	76
Cle & Pitts	..	83½
Clu-Peab	41	50
Do pf	90	100
Col So	18	20
Do 1st pf	45	50
Do 2d pf	38	43
Comp T R	28	30
Cont Can ex-div	70	80
Do pf exd	82	110
Crex Car	35	45
Crip C C	..	29
Do pf	..	29
C-Am Sug	125	140
Do pf	90	100
D & R G	5	6
Det Edison	97½	100½
Det Un Ry	..	90
D, S S & A	2	3
Do pf	..	5½
El Stor Bat	43	46
Elk Horn C pf	..	43
Erie & P	..	70
Fed M & S	8¼	14
Fisher Bdy	20	34
Do pf	75	85
Gen Chem	150	165
Do pf	98	103
Gen Cigar	30½	34
Do pf	90	100
Granby Con	65	66
G S Steel	80	85
Do 1st pf	..	102
G M & N	..	12
Do pf	30¼	32
Hartman	35	39¾
Int-Con pf	40	40⅜
Int Agri	9½	12
Do pf	33½	35
I H, N J	103	110
Do pf	105	..
I H Cor pf	90	97
I Nickel pf	90	95
Int Pap pf	75	95
Do pf sta	52½	53½
Int Salt	54½	60
Iowa Cent	2	4
1st C Coal	..	75
Jewel Tea	33	38
Do pf	90	95

	Bid.	Asked.
K C, F S & M pf	..	68
K C So pf	45	46
Kel S T pf	70	76
Kelsey Wh	22	28
Do pf	70	77
Keo & D M	2	7
Do pf	..	50
K Co E L & P	91	95
Laclede G	78	82
L E & W pf	17	25
Lee R & T	11½	12
L I cfs	34	45
Loose-Wiles Biscuit	15	16½
Do 1st pf	80	83
Do 2d pf	50	64
Loril Co pf	95	105
Mackay Cos	70	79
Do pf	57	59
Manh Elev	92	96
Max Motors		
M Dep Sts	43¼	47
Do pf	93	100
Mex Pet pf	87	90
Mich Cent	..	109
M, St P & S S M pf	102	115
Do L L	55	70
M, K & T	3½	7
Do pf	..	7¼
Mo Pac pf	38	39
M Val Tr	..	18
Mont Pr pf	95	..
Morris & E	..	85
N C & S L	100	120
Nat Bis pf	100	105
Nat C & S	55	65
Do pf	92	100
Nat En pf	92	98
N Lead pf	98¼	106½
N R of M 1st pf	..	21
Do 2d pf	5	7
N O, T & Mex	17	18
N Y, C & St L	14	16
Do 1st pf	50	75
Do 2d pf	40	43
N Y Dock	12½	15
Do pf	40	49
N Y, L & W	..	123
N Y, O & W	19¼	20
Nor So	20	22
N & W pf	70	75
N W Tel	..	60
Ohio F S	41	48
Ont Min	4¼	4¾
Pac Coast	40	45½
Do 1st pf	68	90
Do 2d pf	58	80
Pac M ex-div	22	22⅝
Do pf	90	110
Pac T & T	15	17
Do pf	..	86
Pan-Am P & Tr pf	..	88
Peoria & E	4	8
Pierre Mar prior pf	45	49
Do pf	..	39
Petti-Mull	25	30
Do 1st pf	90	102

	Bid.	Asked.
Pierce-Ar	22	25
Do pf	85	90
P, C, C & St L	..	60½
Pitts C pf	75	78
P, Ft W & C	..	159½
Pitts Stl pf	87	95
P & W Va pf	57½	59
Pond C C	17	20
Pressed S C pf	92	95
P S, N J	99	108
Rdg 1st pf	35	37
St L S F	12	13
Do pf	25	27½
St L S W	21	25¼
Do pf	37	44
Sav Arms	45	55
Saxon Mot	5½	9½
Sloss-Shef'd S & I pf	..	101
So P R Sug	111	160
Do pf	90	100
Stand M pf	79	83
Studebaker Co pf	75	91
Stutz Motor	33⅛	38⅝
Sun Stl 1st pf	94	98½
Texas Pac Land Tr	125	..
Tide W Oil	150	170
Tob Pr pf	83	89
T, St L & W	2	10
Do cfs	4	8
Do pf	9	15
Do pf cfs	9	15
Trans & W	36½	40
Twin City R T	..	65
Do pf	..	125
Underwood Typewr	82	90
Do pf	108⅝	112
U Bag & P	8	10¼
Do, new	50	62½
Un Cigar S pf	90	108
U Drug 1st pf	43	49
Do 2d pf	74	79
U Paperbd	13	18
U Rys Inv	4¼	5
Do pf	11¼	12
U S Exp	15	18
U S Indust Alc pf	88	92
U S Rlty & Imp	10	12
Wells F Ex	70	73
Westn Md 2d pf	23	30
Westn Pac	10⅝	11½
West E & M 1st pf	52	60
W & L E pf	17	19
Wilson & Co pf	90	98
Wis Cent	32	35
Woolworth (F. W.)	100	110
Do pf	112	113½
Wor Pump pf, A, ex div	81¾	87½
Do pf B		

SHORT TERM NOTES

Government and Municipal Loans.

Security.	Rate.	Due.	Bid.	Ask.	Yield.
Am. For. Sec.	5	Aug., 1919	92½	93¼	9.75
Argen. Gov.	6	May 15, '20	94	95	7.60
City of Mont.	5	May, 1918	98¼	99¼	6.10
City of Que.	5	Apr., 1920	93	96	6.75
Dom. of Can.	5	Aug., 1919	93⅞	93⅞	9.10
Fr'chGov.con.	5½	Apr., 1919	92⅝	93⅛	10.10
Gov. of N. F.	5	July, 1919	90	96	7.00
Norweg. Gov.	6	Feb., 1923	100	104	4.90
Prov. of Que.	5	Apr., 1920	93	97	6.25
Russian Gov.	6½	July, 1919	46	48	..
Russian Gov.	5½	Dec., 1921	36	37	..
Do rubles	5½	Feb. 14, '26	90	92	..
Swiss Gov.	5	Mar., 1918	99	99¼	7.25
Swiss Gov.	5	Mar., 1920	96	97	7.00

Company Issues.

Security.	Rate.	Due.	Bid.	Ask.	Yield.
Am. P. & L.	6	Aug., 1921	90	96	7.00
Am. T. & T.	4½	Feb., 1918	99⅜	100	4.50
Am. Thread	4	Jan., 1919	94½	96	7.80
Ark. Val. Ry. L. & P.	6	July, 1919	95	96	7.00
B. & O. R. R.	5	July, 1918	98¼	99¼	6.30
B. & O. R. R.	5	July, 1919	96½	97½	6.50
Beth. S. Corp.	5	Feb. 15, '19	95⅝	96¼	7.85
B'klyn R. T.	5	July, 1918	90	92	..
C., B. & Q.	4	July, 1921	92⅝	93¼	8.10
C. & W. Ind.	6	Sep., 1918	95	96¼	10.70
Can. Northern	6	Sep. 2, '18	97	98¼	7.80
Can. Pac. R. R.	6	Mar. 2, '24	95¼	96¼	6.65
Cub.-Am. Sug.	5	Apr., 1918	99⅝	100¼	5.35
Curt. A. & M.	6	Serial	90	96	..
Del. & Hud.	5	Aug., 1920	95½	96½	6.25
East. P. & L.	5	Mar. 1, '18	96½	99¼	5.30
Erie R. R.	5	Apr., 1919	88	90½	..
Fed. Sug. R.	5	Jan., 1920	97	96	7.10
Gen. Elec. Co.	6	Dec., 1919	98¾	99	6.53
Gen. Elec. Co.	6	July, 1920	98⅝	98¾	6.55
Gen. Rubber	5	Dec., 1918	96½	97	8.05
Gt. A. & P.	6	June, 1921	96	100	6.00
G. T. of Can.	5	Aug., 1918	96	99	6.20
Gt. Nor. Ry.	5	Sep., 1920	96½	97	6.05
Hocking Val.	6	Nov., 1918	97½	98½	7.70
Int. Harvest.	..	Feb. 15, '18	99⅝	100¼	4.15
Kan. C. Ry.	5½	July, 1918	96	98	8.15
K. C. Ter. Ry.	4½	Nov. 15, '18	97	98⅝	5.30
K. C. Ter. Ry.	4½	July 19, '21	95	98	5.00
Mich. C. R. R.	5	May, 1918	98⅝	99¼	6.10
Louis. G. & E.	6	Apr., 1918	99	100	6.00
Mont. T. & P.	6	Apr., 1919	88	93	11.00
Morgan & W.	5	Dec., 1918	98¼	100¼	4.80
N. Y. C. R. R.	5	Sep., 1919	94½	95½	7.25
N. Y., N. H. & H.	5	Apr. 15, '18	88⅝	89¼	..
Penn. Co.	4½	June 15, '21	95	96⅝	5.85
P. S. C., N. J.	5	Mar., 1919	97	99	5.75
Rem. A. Un. Met. C. Co.	5	Feb. 1, '19	91	97	..
Southern Ry.	5	Mar. 2, '19	94	95	8.85
United Fruit	5	May, 1918	99⅝	100	5.00
Utah Sec. Cor.	..	Sep. 15, '22	84	88	9.05
Win. R. Arms	5	May, 1918	96	97	..
W. K. T. & E.	6	May, 1919	96⅝	98¼	6.75
W. S. G. & E.	6	June, 1927	97	98	6.25
Win. E. Ry.	6	Jan. 15, '18	99	100	6.00

METAL MARKET REPORT.

These prices were quoted on the local Metal Exchange yesterday:

	Yesterday. Bid.	Asked.	Wednesday. Bid.	Asked.
Lead	6.50	6.87½	6.62½	..
Spelter	7.75	8.00	7.75	8.00
Antimony	..	15.00	..	15.03
Quicksilver	$115.00	..	$115.00	..
Aluminium	*36.00	38.00	*36.00	38.00
Iron, No. 2X fdry.	..	34.25	..	34.25

*Nominal.

Electrolytic copper was quoted in the open market, all deliveries, 23½c per pound bid.

London quotations were:

	Yesterday. £ s. d.	Tuesday. £ s. d.
Copper, spot	110 0 0	110 0 0
Copper, futures	110 0 0	110 0 0
Tin, spot	298 0 0	298 10 0
Tin, futures	294 0 0	294 10 0
Spelter	54 0 0	54 0 0
Lead	30 10 0	30 10 0

BOSTON CURB.

	Bid.	Asked.
Am. Oil	20	21
B. St. Gas	7	9
Begole	50	75
Bohemia	00	80
Bingham*	8⅝	9⅛
Boston Ely	60	70
Boston M.	57	50
Butte & L.	14	16
Butte Det.	18	22
Boston Ar.	1	2
Calaveras	1	2
Crown Res.	15	20
Con. Ariz.	1⅛	1⅝
Cortez	10	15
Champion	2	4
Chief	1⅝	1⅞
Eagle B. D.	2	2⅛
Eagle Eagle	6	8
Fortuna	1	3
Gold Lake	1	2
Gila Cop.	1	1½
Houghton	60	75
Homa	55	65
Humboldt	60	70
Iron Blos.	60	70
Iron Cap.	13¼	14
Jerome V.	50	65
La Rose	30	40
Majestic	28	32
Mex. Metals	27	30
Moj. Tung.	10	20
N. Baltic	75	1.00
Ray Herc.	3	3½
Rilla	2	4
S. W. Miami, part paid	.75	1.00
S. W. Miami, full paid	1	1¼
U. V. Ext.	34¾	35
Victoria	1¼	1½
Yukon	1⅜	2

*Ex dividend.

Guaranty Trust Co. to Open Branch.

The Guaranty Trust Company announced yesterday that it would open a branch office at Sixtieth Street and Madison Avenue on Jan. 2. John A. Griswold will be the manager of the new branch. Prior to his employment by the Guaranty Trust Company, last September, Mr. Griswold was Secretary of the Finance and Trading Corporation. It was also announced that the Executive Committee had appointed David Porter Hughes as Assistant Secretary. He has been with the Guaranty since 1912, and has been connected with the loan and securities departments of the Fifth Avenue office.

Brazilian Joins Banking House.

William Morris Imbrie & Co. announce that Frederico Lage has been admitted into general partnership. As head of the firm's foreign business department, Mr. Lage was instrumental in arranging for a $3,500,000 loan to the City of Sao Paulo. Mr. Lage formerly resided in Brazil, and is a member of the firm of Lage Brothers of Rio de Janeiro. He is also a member of the Permanent Brazilian Committee appointed by Secretary McAdoo in 1915.

Trading Quiet on Paris Bourse.

PARIS, Dec. 20.—Trading was quiet on the Bourse today. Three per cent. rentes, 58f. 50c. for cash. Exchange on London, 27f. 22c. Five per cent. loan, 88f. 15c.

Conclusions of Interest to Investors

We have prepared a pamphlet which contains the opinions of several eminent financial authorities who have analyzed present bond prices. The conclusions these men have reached should be of value to all investors in good bonds. We shall be glad to send on request a complimentary copy of this pamphlet No. G-27.

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THE COTTON MARKET

Sharp Advance Follows Early Decline—Net Gain for Day from 4 to 25 Points.

A sharp advance followed an early decline in the cotton market yesterday, with nearer months showing relative strength. Additional December notices, estimated at about a thousand bales, had evidently stopped on the early decline, and that delivery sold up to 30.65c in the late trading, or 40 points above Wednesday's close, and even with previous best level of the season. Reports that cotton taken up earlier in the month was already being shipped out and that further deliveries would be taken before the end of the month were circulated during the upward move; and the strength of the near-month positions helped the rally in the later months, and the general list closed steady at a net gain of 4 to 25 points.

The market opened steady, at an advance of 1 to 8 points, in sympathy with steady cables. The Census report showing 10,142,838 bales ginned to Dec. 13 was almost exactly as expected, and, had it not been for unfavorable weather, the very small ginning for the period would probably have caused some reduction in estimates of the crop. It seemed, however, that the report had been discounted and proved a signal for realizing by recent buyers. There was also local and Wall Street selling for a reaction following the recent advance of about 120 points, and the market eased off right after the call. Active months sold about 20 to 24 points net lower, then steadied on the continued absence of spot pressure, more optimistic reports of peace prospects, and covering by near-month shorts. December increased its premium over January to about a cent a pound, but there was also active covering in January on rumors that the same people who had taken up cotton in December were long of that delivery. Final prices were several points off from the best under realizing.

Southern spot advices were generally bullish in character, and a good part of the early selling was absorbed on a scale down by trade interests. There were rumors of some sort of change in the export situation which included suggestions that the whole question of cotton exports would be turned over to a committee. Nothing definite developed in that connection. Exports for the day were 27,130 bales, making 1,931,453 so far this season.

Yesterday's quotations follow:

	Open.	High.	Low.	Close.	Wed.
Dec.	30.32	30.65	30.05	30.50@30.55	30.25
Jan.	29.45	29.66	29.25	29.58@29.60	29.48
Feb.	....	....	....	29.23	29.06
March	29.06	29.24	28.80	29.18@29.20	29.03
April	....	....	....	28.95	28.91
May	28.88	28.97	28.55	28.87@28.90	28.61
June	....	....	....	28.62	28.58
July	28.50	28.65	28.20	28.57@28.50	28.53
Aug.	28.15	28.15	28.14	28.27	28.20
Oct.	27.12	27.40	27.12	27.20@27.30	27.23

The local market for spot cotton was quiet and 30 points higher at 31.10 cents for middling upland. Southern spot markets were as follows: Galveston, 29.25c; New Orleans, 28.88c; Savannah, 29¼c; Augusta, 29¼c; Memphis, 29½c; Houston, 29c, and Dallas, 28.85c.

Yesterday's cotton statistics follow:

	Thursday.	Last Week.	Last Year.
Port receipts	17,722	13,163	28,622
Exports	27,130	4,514	10,295
Exports season	1,931,453	1,815,420	2,935,867
Port stocks	1,280,898	1,320,891	1,535,828
Interior receipts	25,657	24,115	21,093
Interior shipments	25,283	18,008	22,085
New York arrivals	6,355	1,880	5,619
New York stocks	130,096	141,833	146,502

Liverpool cables: Spot cotton quiet and 5 points higher, at 22.31d for middling and 21.75d for good middling; sales, 3,000 bales; American, 2,000; imports, nil. Futures opened unchanged to 6 points lower; closed quiet, at a net advance of 3 to 8 points. January, 22.44d; February, 22.46d; March, 22.33d; April, 22.27d; May, 22.22d. Manchester: Yarns and cloths quiet and firm.

EXTRA DIVIDENDS DECLARED

National Bank of Commerce and Trust Companies Take Action.

Directors of the National Bank of Commerce in New York declared yesterday a quarterly dividend of 2½ per cent., and an extra dividend of 2 per cent. from surplus earnings. The dividend disbursements for the year amount to 10 per cent., or $2,500,000 on a capitalization of $25,000,000.

Directors of the Empire Trust Company declared a dividend of 4 per cent., making the total payments for the year 12 per cent. They also appropriated for distribution under the profit-sharing plan adopted several years ago a sum equal to 10 per cent. of the employes' annual salaries. This is in addition to the special bonus recently paid for the purpose of helping the employes to meet increased living expenses.

The Brooklyn Trust Company declared an extra dividend of 5 per cent. in addition to the usual quarterly dividend of 5 per cent.

The Fulton Trust Company declared an extra dividend of 2 per cent. in addition to the regular semi-annual dividend of 5 per cent.

The Seaboard National Bank has declared the regular quarterly dividend of 3 per cent.

DISCOUNT RATES INCREASED

Federal Reserve Bank Announces Schedule Effective Today.

The Federal Reserve Bank of New York announced yesterday a new schedule of discount rates, the same becoming effective this morning. With the exception of the rate on agricultural paper, which remains unchanged, the new rates are ½ per cent. higher than those prevailing heretofore. Most of the other Federal Reserve Banks advanced their rates a few weeks ago.

Following are the new rates:

For advances on promissory notes of member banks and rediscounts having a maturity of not more than fifteen days, 3½ per cent.

For rediscounts having a maturity of more than fifteen days and not more than ninety days, 4½ per cent.

For paper issued or drawn for the purpose of buying or carrying obligations of the United States and secured thereby, having a maturity of more than fifteen days and not more than ninety days, 4 per cent.

For trade acceptances having a maturity of more than fifteen days and not more than ninety days, 4 per cent.

For one-day promissory notes of member banks required in connection with transactions involving the fiscal operations of the Government, 3 to 4½ per cent., (existing rate 2 to 4 per cent.)

The rate for agricultural paper, having a maturity of more than ninety days and not more than six months, is 5 per cent.

EARNINGS.

Public Utilities.

WISCONSIN EDISON subsidiary companies—

	1917.	1916.	Decrease.
Nov. Gross	$1,118,678	$917,521	*$201,157
Net aft. taxes	308,449	241,298	32,849
Sur. aft. chgs.	132,868	204,496	*71,628
12 mos. gross	11,915,060	10,119,408	*1,795,652
Net aft. taxes	3,925,873	4,105,041	179,168
Sur. aft. chgs.	2,060,688	2,486,138	426,450

*Increase.

Miscellaneous.

AMERICAN BRAKE SHOE AND FOUNDRY CO. for the fiscal year ended Sept. 30.—Net income, $3,232,242, an increase of $1,604,933 over last year.

RAILWAY EQUIPMENT BONDS.

The following are quoted on a percentage basis:

	Maturity.	Rate.	Bid.	Ask.
Balt. & Ohio	1918-'27	4 @4½	6.30	5.30
Buff., Roch. & P.	1918-'30	4½@5	6.00	5.00
Canadian Pacific	1918-'28	4½	6.50	5.50
Ches. & Ohio	1917-'27	4½	6.50	6.00
Chicago & N. W.	1917-'23	4½	5.75	5.00
Chi., R. I. & Pac.	1917-'27	4½@5	7.00	6.00
C., St. L. & N. O.	1917-'24	5	6.00	5.00
C., C., C. & St. L.	1918-'29	5	6.75	5.75
Delaware & Hud.	1922	4½	6.00	5.00
Erie Railroad	1917-'27	4½@5	7.00	6.00
Illinois Central	1917-'26	4½@5	5.90	5.00
Louis. & Nash.	1917-'23	5	5.90	5.00
Michigan Central	1917-'30	5	5.90	5.00
Mo., Kan. & Tex.	1917-'23	5	7.00	6.00
Mo. Pacific	1917-'22	5	7.00	6.00
Mobile & Ohio	1917-'26	4½@5	6.75	5.75
New York Cent.	1917-'32	4½@5	6.50	5.50
Norfolk & West.	1917-'24	4½	5.75	5.00
N. Y., N. H. & H.	1917-'26	4½@5	7.00	6.00
Penn. Gen. Fr'ht.	1917-'23	4 @4½	5.75	5.00
St. L. Southwest.	1917-'26	4½@5	6.90	5.90
Seaboard Air Line	1917-'26	5 @6	7.00	6.00
Southern Pacific	1917-'26	4½	6.00	5.00
Southern Railway	1917-'24	4½@5	6.75	5.75

FORTUNE CAME AFTER DEATH

$47 Estate of Lusitania Victim Grows to $310,621.

George Ley Pierce Vernon, a professional musician, who turned his attention to obtaining war contracts soon after the European war began because of the acquaintance of his wife, Mrs. Inez H. Vernon, with influential persons in England, left an estate of only $47 when he perished on the Lusitania on May 7, 1915. At that time he was negotiating a rifle contract with the Russian Government, and was on his way to complete the details. His wife carried on his work after his death, and on July 19 of that year committed suicide through grief over her husband's death. Before she killed herself the Grand Duke Michael, of Russia, largely as the result of her efforts, approved the contract arranged by her husband and his estate collected $310,621 commissions on the sale and delivery of 259,320 rifles.

NEW INCORPORATIONS.

Special to The New York Times.

ALBANY, Dec. 20.—Thirty-five new corporations, with an aggregate capital stock of $2,555,800, were chartered today. They include:

Henry Funda Const. Co., Syracuse, $15,000; J. T. and M. A. H. Funda, Sr., Syracuse.

Diehl & Minor, Inc., Millerton, baking business, $10,000; J. L. and E. Diehl, F. L. Minor, Millerton.

The Buffalo Depew Estates Corp., Buffalo, $20,000; I. M. Weiss, B. Kellemen, R. Drach, Buffalo.

Williams, Inc., Bronx, realty, $10,000; S. Weinberger, J. and G. B. Williams, 440 Riverside Drive.

I. and B. Cohen, Bomson Co., Inc., Manhattan, make wearing apparel, $200,000; S. M. Bomson, B. and I. Cohen, 910 Riverside Drive.

88 Stanton Street Corp., Manhattan, realty, $20,000; B. and S. M., and A. Green, 600 West 115th St.

Guzol Pharmical and Chemical Co., Manhattan, $5,000; L. Diamant, S. and M. Marculescu, 3,875 Broadway.

St. Regis Eating Place, Manhattan, $5,000; S. King, S. Shelner, S. W. Colfrey, 261 West 129th St.

Eastern Super Spark Co., Manhattan, $250,000; S. Hillman, J. Byeff, G. R. Rubin, 5 West 11th St.

Glen Cove Press, Glen Cove, $15,000; P. Huntington, C. G. and F. H. Maldmcat, Seacliff.

United States Desk Co., Manhattan, $10,000; G. Wolf, M. J. Fiske, G. P. Haffiett, 125 East 46th St.

White Stone Tire and Rubber Co., Manhattan, $10,000; W. Lowenthal, G. A. Weldon, H. H. Jacobson, 373 Grand St.

Reischmann Chair Co., New Rochelle, $90,000; H. P. Reischmann, F. W. Keller, A. J. Baum, 158 West 77th St.

Bonnaz Art Works, Manhattan, $20,000; L. and J. Lieberman, M. Stolle, 247 East 59th St.

Vanta Brothers, Manhattan, fur business, $10,000; H. and L. and S. Vanta, 135 West 26th St.

Hinck, Stebbins & Co., Manhattan, cotton goods, $30,000; R. L. Stebbins, A. M. and O. H. Hinck, 56 Beaver St.

Armand Schmoll, Manhattan, hides, skins and leather products, $1,500,000; A. Schmoll, C. B. Cole, W. S. Weiss, 154 West 85th St.

Sloane's Restaurant Co., Brooklyn, $10,000; L. H. Barhfield, L. Kaplan, R. Sloane, 629 Ocean Parkway, Brooklyn.

Phoenix Logging Co., Manhattan, $5,000; I. Einstein, M. and H. Sheinbaum, 39 West 112th St.

W. C. Schammelhout Corp., Manhattan, commission business, $20,000; C. A. Berard, R. Mossman, S. J. Krause, 80 Maiden Lane.

Italian Coveriet Co., Manhattan, $10,000; G. Gazzera, H. and V. V. Santini, 129 West 15th St.

Marcus Heller Co., Manhattan, silk, wool, and dry goods, $5,000; M. Heller, M. and L. Lesser, 569 West 173d St.

Mehs & Schlom, Inc., Manhattan, baking business, $10,000; J. Mehr, H. Schlom, L. Smilowitz, 313 East 18th St.

Tonneau Shield Co., Manhattan, $25,000; H. B. Abrams, B. and W. B. Nisbet, 400 West End Av.

R. J. H. Co., Manhattan, motor vehicles and appliances for extinguishing fires, $10,000; W. H. Lilly, R. J. Horner, A. J. Peck, 506 West 114th St.

Crombie Laboratories, Port Chester, $25,000; E. Kemble, E. W. and J. W. Simons, Port Chester.

Waste Reclamation Co., Albany, $20,000; B. W. Rowell, R. C. Mattison, R. C. Poskanzer, Albany.

Shapiro & Aronson, Manhattan, gas and electrical fixtures, $250,000; D. Shapiro, I. Kaplan, J. Pecker, 1,890 Douglas St., Brooklyn.

Glendale Hat Co., Manhattan, millinery, $15,000; N. M. Gans, S. Albaum, I. Golden, 336 East 18th St.

CAPITAL INCREASES.

South Western Milling Co., Manhattan, $200,000 to $425,000.

Empire State Steel Products Co., Manhattan, $25,000 to $100,000.

Shepard Electric Crane and Hoist Co., Montour Falls, $500,000 to $1,000,000.

Max Kaufman & Co., Manhattan, $50,000 to $150,000.

Cantwell and Bromley, Utica, $5,000 to $25,000.

Binger Co., Manhattan, $50,000 to $100,000.

Doniger & Co., Bronx, $150,000 to $250,000.

Accounting and Tabulating Corp., Manhattan, preferred stock at $100 each from 10,000 to 200,000 shares common stock from 35,000 shares no par value to 45,000 shares no par value, active capital $2,225,000.

AUTHORIZATIONS.

Bradley & Vroman Co., Ill., warehousing and sell paints and enamels, $100,000; representative C. Rust, 22 Franklin St., Brooklyn.

Lee E. Hartman & Co., Md., brokers, $500; representative, H. F. Werle, 37 William St.

Brandis & Sons, New Jersey, instruments of precision, $100,000; representative, H. A. Brandis, 751 Lexington Av., Brooklyn.

DISSOLUTIONS.

Golfside Improvement Corp., Rochester.
Millbrook Co., Millbrook.
A. Arenson Co., Manhattan.
Keyes Outside Shoe Arch, Inc., Manhattan.
I. Daniel & Co., Manhattan.

New Jersey Charters.

Special to The New York Times.

TRENTON, Dec. 20.—Charters filed:

International Coal Products Corp., Irvington, $11,000,000; G. W. Bacon, C. L. Blair, and J. B. Dennis, all of New York.

G. W. Bradley Axe and Tool Mfg. Co., Jersey City, $10,000; C. W. Bradley, of Westport, Conn.; H. A. Daniel of Newburgh, N. Y., and C. Hogue of New Rochelle, N. Y.

Klintrup Huybers Co., Newark, handkerchiefs, $10,000; H. C. Klintrup of Mountain Lakes, E. V. Huybers of Newark, and C. Burchardt Smith of New York.

The Paris Shop, Atlantic City, dry goods, $25,000; Yesayi H. Krikorian, Jemile Krikorian, and Edward K. Gibbons, all of Atlantic City.

Delaware Charters.

Special to The New York Times.

DOVER, Dec. 20.—Charters filed:

Blue Valley Creamery Co., $3,000,000; J. A. Walker, G. T. Guthrie, Chicago; M. D. Munn, St. Paul, Minn.

Southern Cotton Yarn Co., $1,030,000; H. Ray Page, J. H. Scholfield, New York; H. C. Lovevorn, Carrollton, Ga.

E. C. Hughes & Co., to make farming machinery of all kinds, $1,000,000; E. S. Hughes, J. G. Trapier, New York; G. A. K. Sutton, Lyndhurst, N. J.

Bethlehem Loading Co., $1,000,000; J. Harkins, L. Campbell, C. M. Egner of Wilmington.

FINANCIAL NOTES.

H. A. Kahler & Co. are offering $261,200 City of New Rochelle, N. Y., registered 5 per cent. bonds, maturing serially from May 1, 1920, to May 1, 1933, on a basis yielding 4.60 per cent.

The Franklin Trust Company announces that nineteen of its employes have entered the military service, and that its subscriptions to the Second Liberty Loan included applications from 16,507 individuals.

The New Jersey Public Utility Commissioners have approved the application of the Morris County Traction Company for the issuance of debenture bonds to the amount of $1,170,000.

A. W. Tourelle, formerly with Morgan & Finlay, has become associated with J. R. Bridgeford & Co. as sales manager.

The annual statement of the Royal Bank of Canada for the fiscal year ended Nov. 30 shows a gain of more than $82,000,000 in assets for the twelve months, the total now amounting to $335,574,186. The profits for the year amounted to $2,327,979, equal to 18.03 per cent. on the capital.

The Consolidated Stock Exchange will hold its Christmas celebration this afternoon. The floor will be thrown open to the public and a program by popular artists from the leading theatres will be given.

MINING STOCK QUOTATIONS.

SAN FRANCISCO.

Alpha	.03	Jacket	.03
Alta	.08	Justice	.01
Andes	.07	Mexican	.59
Best & Belcher	.02	Ophir	.03
Caledonia	.05	Overman	.04
Challenge Con.	.04	Potosi	.05
Chollar	.03	Savage	.02
Confidence	.06	Seg. Belcher	.02
Con. Virginia	.18	Sierra Nevada	.11
Gould & Curry	.01	Union Con.	.08
Hale & Norcross	.02	Mexican dollars	.65

TONOPAH.		Goldfield Cons.	55
Belmont	373	Goldfield Merger	2
Jim Butler	70	Great Bend	3
MacNamara	17	Jumbo Extension	13
Midway	5	Kewanas	3
Mizpah	3	Silver Pick	4
Mon. Pittsburgh	4	Spearhead	2
Montana	6	MANHATTAN.	
North Star	4	Consolidated	9
Rescue	8	Morning Glory	10
Tonopah Divide	18	Union Amal.	4
Tono. Extension	97	White Caps	30
West End	97	OTHER DISTRICTS.	
West Tonopah	10	Nevada Hills	3
GOLDFIELD.		Packard	15
Atlanta	7	Rochester	33
Booth	3	Round Mountain	20
Florence	8	United Eastern	362½

COLORADO SPRINGS.

	Bid.	Asked.		Bid.	Asked.
Cresson	4½	4¾	Granite	43	50
Dr. Jackpot	4	4½	Isabella	8	8½
Elkton	4	5	McKinney	6	6½
El Paso	15	25	Portland	114	117
Fanny R.	2	4	Un. Gold M.	14	17
Golden C.	145	150	Vindicator	38	39
Golden Sov	2¼	3			

BONUS BY BANKERS TRUST.

Employes to Get from 52 to 57 Per Cent. of Salaries.

The Bankers Trust Company announced yesterday a cash distribution to employes to cover the increased cost of living. The payments range from 47 to 52 per cent. of the salaries paid in the last six months, the various percentages depending on length of service. This special compensation is entirely independent of the system of salary increases which automatically takes place each year. In addition, the trust company will pay a Christmas bonus amounting to 5 per cent. of the annual salaries.

To determine the increase in living expenses, due to the general advance of prices, Seward Prosser, President of the company, appointed last November a committee of employes to study the subject. This committee compiled a mass of statistical data showing the upward trend of prices and made its recommendations accordingly.

The distribution announced yesterday is the third semi-annual adjustment to be made by the Bankers Trust Company.

A Safe Guide to January Investment

YOU will find our January Investment List a guide to safe and dependable securities. If you want complete safety, with a net yield of 6%, you should obtain a copy of this circular.

IT describes sound first mortgage bonds, safeguarded under the *Straus Plan,* in $1,000 and $500 denominations, secured by the best class of properties in the larger cities of the United States. Call or write for

Investment List No. A-133.

S. W. STRAUS & CO.
ESTABLISHED 1882 INCORPORATED
150 BROADWAY, NEW YORK
35 Years Without Loss to Any Investor.

Protect Your Investments And They Will Protect You

OBTAIN your investment information from unbiased, reliable sources and assist your judgment with the opinion of specialists.

You need this co-operation to keep your funds properly invested—protected—and enable them to perform their function of protecting you.

Our *Wall Street Letter* condenses the *Important Facts* in convenient form and keeps you informed concerning the trend of the investment market.

Send for Our Wall Street Letter A-1

Sheldon, Dawson, Lyon & Company
Members New York Stock Exchange.
Tel. 1611 Broad. 42 Broadway, N. Y.

War Savings Stamps

Josephthal & Co.
Members New York Stock Exchange.
120 Broadway, New York
Phone Rector 5000
Private Wires to Principal Cities

STANDARD OIL ISSUES

WEEKLY SUMMARY ON STANDARD OIL ISSUES WILL BE MAILED TO INVESTORS ON REQUEST

CARL H. PFORZHEIMER & CO.
Dealers in Standard Oil Securities.
Phones 4860-1-2-3-4 Broad. 25 Broad St., N. Y.

Du Pont Powder Com.
N. Y. Shipbuilding
Marlin Arms Stock & Notes

GWYNNE BROS
Private Wire to Hartford
25 Broad St., N. Y. Phone 3232 Broad

NEW JERSEY SECURITIES
B. H. & F. W. PELZER
Members N. Y. Stock Exchange.
Phone Broad 6037. 12 Broadway, N. Y.

STANDARD OIL STOCKS
C. C. Kerr & Co.
2 Wall St., N. Y. 'Phone 5780 Rector

CHARTERED 1864

Union Trust Co. of New York
80 BROADWAY
Fifth Av. & 38th St. Fifth Av. & 60th St.
ACTS AS EXECUTOR, GUARDIAN, TRUSTEE, ETC.
Allows Interest on Deposits.

Your Surplus Funds deposited with this Company will earn a liberal interest.

Metropolitan Trust Co.
60 Wall Street

Federal Reserve

The Mercantile Bank of the Americas, Inc., is operating under the supervision of the Federal Reserve Board, making regular reports to them, and is subject to their examination.

Agents and correspondents in Peru, Ecuador, Colombia, Venezuela, Nicaragua, Salvador, Guatemala, Brazil and Bolivia.

MERCANTILE BANK of the AMERICAS, Inc.
An American Bank for Foreign Trade

Capital and Surplus, $2,500,000 — Incorporated 1915

NEW YORK OFFICE: 38 Pine Street — PARIS OFFICE: 11 Boulevard Haussmann

Banking Facilities for Americans Serving Abroad

The Farmers' Loan and Trust Company
16-22 William Street, New York
Branch Office: 475 Fifth Avenue

LONDON
16 Pall Mall East, S. W. 1
26 Old Broad Street, E. C. 2

PARIS
41 Boulevard Haussmann

and

Two Special Agencies in the War Zone Convenient to the United States Army Camps

This company offers its services for all banking transactions to American officers and enlisted men serving here or in France.

The Company has been designated as Depositary of Public Moneys both in New York and Paris by the United States Treasury Department.

Commercial Investment Trust
HENRY ITTLESON, President,
61 BROADWAY,
Factors and Commercial Bankers
Accounts Financed
PHONE RECTOR 8653.

Transfer Agents Registrars

U. S. Corporation Co.
65 Cedar St., N. Y.

A large investment bond house will require, after January 1st, the services of several high grade successful bond salesmen with established clienteles. All replies will be considered confidential. Address A. E., P. O. Box 822, N. Y. City.

Completely Equipped STOCK EXCHANGE OFFICE Rent or Share

A member of the New York Stock Exchange will rent his office in its entirety or will share same with another member. Suitable for one or more specialists. Address "Stocks," Box 115 Times Downtown.

We Can Use	We Offer For Sale
15 Ford Motor of Canada	50 Aeolian-Weber P. Pfd
50 Foundation Co. Pfd.	100 B'k'l'n B's&S'g'r 1st Pfd
50 Otto Eisenlohr & Bro.	100 Jones Bros. Tea
100 S. S. Kresge & Co.	250 Paige-Detroit Pfd.
100 Thomas Iron	100 Spicer Mfg. Co.

Morton Lachenbruch & Co.
Equitable Building. Phone 5334 Rector.

Atlantic Fruit Company
Connecticut Brass Co.
Eastern Steamship Lines, Inc., Com. & Pfd.
Gulf, Mobile & Northern Com. & Pfd.
Illinois Central Leased Lines
Pacific Coast 2nd Preferred
Yukon-Alaska Trust

E. BUNGE & CO.
44 Broad Street New York
Phones Broad 6951-2-3-4-5-6.

TO HOLDERS OF THE METROPOLITAN TELEPHONE AND TELEGRAPH COMPANY FIRST MORTGAGE FIVE PER CENT. GOLD BONDS.

Bankers Trust Company, successor by merger to The Mercantile Trust Company, Trustee under a certain mortgage dated May 24, 1888, and an agreement supplemental thereto, dated November 1, 1888, both executed by the Metropolitan Telephone and Telegraph Company, the obligations of which have been assumed by the New York Telephone Company, hereby invites proposals up to 12 o'clock noon on December 27, 1917, for the sale to it on January 2, 1918, of bonds secured by said mortgage, at a price satisfactory to said New York Telephone Company, at a rate not exceeding par and ten per centum premium, to such an amount as shall not exceed the sum of $12,870.18.

BANKERS TRUST COMPANY, Successor Trustee,
By H. F. WILSON, Jr., Vice President.
New York, November 1, 1917.

MONTANA, WYOMING & SOUTHERN RAILROAD COMPANY First Mortgage 5 Per Cent. Gold Bonds.

Notice is hereby given to holders of bonds of the above description secured by deed of trust to Empire Trust Company, as Trustee, dated Sept. 1, 1909, that sealed proposals will be received at EMPIRE TRUST COMPANY, Trust Department, 120 Broadway, New York City up to 3 P. M., Monday, Jan. 7, 1918 for the sale to it for account of the Sinking Fund of bonds at a price not exceeding par and a premium of 10 per cent. and accrued interest sufficient to exhaust the sum of seventeen thousand one hundred seventeen and 51-100 dollars, ($17,117.51.) Right is reserved to reject any or all tenders.

MONTANA, WYOMING & SOUTHERN RAILROAD COMPANY,
By C. W. FERNALD, Treasurer.
Dated, New York City, Dec. 11, 1917.

Boston, Mass., November 13, 1917.

NOTICE TO HOLDERS OF FIRST MORTGAGE 6% BONDS SECURED BY MORTGAGE ON THE STEAMER "SUFFOLK" ISSUED BY COASTWISE STEAMSHIP COMPANY.

Notice is hereby given that pursuant to the provisions contained in Article 5 of the mortgage given by the Coastwise Steamship Company, a corporation duly organized under the laws of the State of New Jersey, to The Union Trust Company of Pittsburgh, Trustee, to secure an issue of Two Hundred Thousand Dollars ($200,000) par value first mortgage 6% bonds on the steamer "Suffolk", dated August 1, 1911, the following bonds will be redeemed and retired on February 1, 1918, to wit:

Bonds numbered 81 to 200 inclusive, maturing from February 1, 1918, to August 1, 1922.

The holders of the above numbered bonds are hereby notified to present said bonds to The Union Trust Company of Pittsburgh, 337 Fourth Avenue, Pittsburgh, Pa., on February 1, 1918, to receive in cash the face amount of said bonds and accrued interest to February 1, 1918.

Bonds must carry the coupons due February 1, 1918, and the subsequent maturing coupons thereto belonging, and must be accompanied by the usual income tax certificate.

Interest on said bonds will cease on February 1, 1918.

COASTWISE STEAMSHIP COMPANY, BY COASTWISE TRANSPORTATION COMPANY, ASSIGNEE OF AND SUCCESSOR IN TITLE TO COASTWISE STEAMSHIP COMPANY.
COASTWISE TRANSPORTATION COMPANY.
By John G. Crowley, Treas.

CONSOLIDATION COAL COMPANY

FIRST MORTGAGE 4½% BONDS.

To the holders of the Bonds secured by the First Mortgage of the Consolidation Coal Company, dated December 15th, 1896:

You are hereby notified that under the provisions of Article Seven of the First Mortgage of the Consolidation Coal Company, dated Dec. 15th, 1896, to the Guaranty Trust Co. as Trustee, of which Mortgage the undersigned has been substituted as Trustee, there have been drawn by lot bonds of the denomination of $1,000 outstanding under said mortgage numbered as follows:

20	58	75	130	209	510	581	579
29	62	96	131	212	515	535	588
41	63	108	132	218	519	540	592
42	72	126	139	258	522	538	596
46	73	127	141	451	538	575	

The owner of each such numbered bond will be entitled to receive from the undersigned at its office, 55 Cedar Street, New York City, New York, on and after January 1st, 1918, $1,050 and accrued interest to that date, and on and after such date all future interest shall belong to the undersigned as Trustee, for the purposes of the Sinking Fund provided for in said First Mortgage.

UNITED STATES MORTGAGE AND TRUST COMPANY, Substituted Trustee.
By R. L. CERERO, Asst. Secretary.

Credit Man

Banking Institution in Philadelphia desires a first-class Commercial paper man, also a man versed in foreign Exchange.

Kindly give full data as to experience and salary expected. All communications will be considered confidential. Address Z 362 Times Annex.

SAVINGS BANKS.

German Savings Bank IN THE CITY OF NEW YORK

An American Corporation, chartered by the State of New York, 1859.
CORNER 4TH AV. AND 14TH ST.

Interest at the rate of FOUR (4) PER CENTUM per annum will be credited depositors for the six months ending December 31, 1917, on all sums entitled thereto under the By-laws, not exceeding three thousand ($3,000.00) dollars, and will be payable on and after January 21, 1918.

Deposits made on or before January 10, 1918, will draw interest from January 1, 1918.

MONEY IN SAVINGS BANKS and all other property of subjects of Austria-Hungary and of Germany, who reside in the United States, has been officially declared inviolable and is not liable to seizure by the Government of the United States.

HUBERT CILLIS, President.
A. KOPPEL, Treasurer.

EXCELSIOR SAVINGS BANK

The Trustees have ordered interest credited to depositors entitled thereto under the by-laws, on Jan. 1, 1918, at the rate of **4** % PER ANNUM on all sums of $5 and upward to $3,000, payable on and after Jan. 21, 1918.

Deposits made on or before Jan. 10 will draw interest from Jan. 1, 1918.

Accounts can be opened by mail. Booklet "Banking by Mail," sent free.

WILLIAM J. ROOME, President.
JOHN C. GRISWOLD, Secretary.

23RD ST. N.E. COR. 6TH AVE

SEAMEN'S BANK FOR SAVINGS
76 Wall Street.

THE TRUSTEES HAVE ORDERED THAT INTEREST be paid to depositors entitled thereto for the six months ending Dec. 31, 1917.

On accounts not exceeding three thousand dollars at the rate of FOUR PER CENT. per annum.

Payable on and after Monday, Jan. 21, 1918.

DANIEL BARNES, President.
GEORGE M. HALSEY, Cashier.
WILLISTON H. BENEDICT, Secretary.
New York, Dec. 6th, 1917.

—NOTICE—

Deposits to draw interest from Jan. 1st or April 1st or July 1st or Oct. 1st must be made on or before the last day of the previous month.

THE BANK FOR SAVINGS
IN THE CITY OF NEW YORK.
280 Fourth Avenue, Dec. 12, 1917.
197TH SEMI-ANNUAL DIVIDEND.

The Board of Trustees has declared an interest dividend for the Six Months ending Dec. 31, 1917, at the rate of THREE AND ONE-HALF PER CENT. per annum on all sums of $5.00 and upward entitled thereto, and payable on and after Jan. 21st, 1918. The dividend will be credited to depositors as principal Jan. 1st, 1918. Deposits made on or before Jan. 10th, 1918, will draw interest from Jan. 1st, 1918.

WALTER TRIMBLE, President.
LEWIS R. GAWTRY, Secretary.
JOHN HARPER, Comptroller.

Commonwealth Savings Bank
2007 Amsterdam Ave., near 159th St.

Semi-Annual Interest Has Been Declared at **4%** Per Annum. Money deposited on or before January 12th will draw interest from January 1st.

John H. Boschen, Pres. Chas. S. Gaubert, Sec.

DIVIDENDS.

268th Consecutive Semi-Annual Dividend
ESTABLISHED 1784.
The Bank of New York
National Banking Association

New York, Dec. 18, 1917.

The Board of Directors have this day declared a semi-annual dividend of Eight (8%) per cent. and an extra dividend of Two (2%) per cent., payable on and after January 2, 1918, to stockholders of record of December 21, 1917.

JOSEPH ANDREWS, Cashier.

UNITED VERDE EXTENSION MINING COMPANY
233 Broadway, New York.
December 14th, 1917.

The Board of Directors of the United Verde Extension Mining Company has this day declared a quarterly dividend of fifty cents per share and an extra dividend of twenty-five cents per share and a distribution from Reserves for Depletion of One dollar and fifty cents per share, on the outstanding capital stock, making a total payment of Two dollars and twenty-five cents per share, payable February 1st, 1918, to stockholders of record at the close of business January 3rd, 1918.

C. P. SANDS, Treasurer.

December 20, 1917.
UNITED GAS & ELECTRIC COMPANY,
61 Broadway, New York.

The Board of Directors has this day declared the regular semi-annual dividend of two and one-half per cent. (2½%) on the outstanding preferred capital stock of the Company, payable January 15, 1918, to stockholders of record December 31, 1917. Dividend checks will be mailed.

J. A. McKENNA, Secretary.

The MARKET and FULTON NATIONAL BANK.

New York, December 18, 1917.

A QUARTERLY DIVIDEND OF THREE per cent. upon the capital stock of this Bank has been declared, payable on and after January 2nd, 1918. The transfer books will be closed until that date.

WM. M. ROSENDALE, Cashier.

The German Exchange Bank
of New York.
330 Bowery.
December 14th, 1917.

The Board of Directors has this day declared a semi-annual dividend of ten per cent. (10%) on the capital stock of this Bank, payable January 2nd, 1918, to stockholders on record at the close of business December 22nd, 1917.

GEORGE KERN, Cashier.

FULTON TRUST CO. of N.Y.
149 Broadway, New York City, December 20, 1917.
51st Consecutive Semi-Annual Dividend and 8th Extra Dividend.

By Resolution of the Board of Trustees, a Semi-Annual Dividend of FIVE PER CENT. and an Extra Dividend of TWO PER CENT. is payable on January 2, 1918, to stockholders of record at the close of business, 3 P. M., December 24, 1917.

CHARLES M. VAN KLEECK, Secretary.

ARGONAUT CONSOLIDATED MINING COMPANY
43 Cedar Street, New York.
THIRTEENTH DIVIDEND.

A dividend of five cents a share has been declared, payable on December 22nd, 1917, to stockholders of record at the close of business on December 17th, 1917.

Dated December 15th, 1917.
EDWARD H. KELLY, Treasurer.

CITY INVESTING COMPANY
165 Broadway.
New York, December 20, 1917.

The Board of Directors have declared a quarterly dividend of one and three-quarters per cent. upon the preferred stock of this company, payable at its office on January 2, 1918, to holders of preferred stock of record on the books of the company at the close of business on December 27, 1917.

F. J. HALLIDAY, Treasurer.

DIVIDENDS.

INTERNATIONAL PETROLEUM COMPANY LIMITED.

Notice is hereby given that a dividend of 50c. per share has been declared by the Directors of the International Petroleum Co. Ltd., and that the same will be payable on or after the 31st January, 1918, in respect of the shares specified in any Bearer Share Warrants of the Company, within three days after Coupons No. 1 attached to said Bearer Share Warrants have been presented and delivered at the following banks:

The Royal Bank of Canada, 60 Church St., Toronto, Canada;
The Farmers' Loan & Trust Co., 16-22 William St., New York, N. Y.;
The Farmers' Loan & Trust Co., Ltd., 26 Old Broad St., London, England,
or
The offices of the International Petroleum Co., Ltd., 56 Church St., Toronto, Canada,

such presentation and delivery to be made on or after the 28th day of January, 1918.

The payment to shareholders of record whose shares are fully paid up at the close of business on the 28th day of January, 1918, and whose shares are represented by Registered Certificates will be made by check mailed from the offices of the Company on the 31st day of January, 1918.

The books of the Company for the transfer of shares will be closed from the 28th to the 31st day of January inclusive.

By order of the Board,
J. R. CLARKE, Secretary.
56 Church St., Toronto, Canada, 11th December, 1917.

OFFICE OF Virginia-Carolina Chemical Co.,
Richmond, Va., December 20, 1917.
DIVIDEND NO. 89.

The Board of Directors of the Virginia-Carolina Chemical Company have this day declared the 89th consecutive quarterly dividend of $2 per share (2%) on the preferred stock of this company, payable Tuesday, January 15, 1918, to stockholders of record at the close of business on Saturday, January 5, 1918.

Transfer books will not be closed.
S. W. TRAVERS, Treasurer.

OFFICE OF Virginia-Carolina Chemical Co.,
Richmond, Va., December 20, 1917.

The Board of Directors of the Virginia-Carolina Chemical Company have this day declared a dividend of seventy-five cents per share (¾ of 1%) (being Dividend No. 41) on the common stock of this company, payable February 1, 1918, to stockholders of record at the close of business on Tuesday, January 15, 1918.

The transfer books will not be closed.
S. W. TRAVERS, Treasurer.

Walter Kidde & Company, Inc.
Engineers and Constructors
New York

Preferred Dividend Notice

The Board of Directors have declared a dividend of $3.00 per share of Preferred Stock payable Dec. 31, 1917, to the Stockholders of record Dec. 20th, 1917.

I. R. Lewis, Secretary.

THE MERCHANTS NATIONAL BANK
of the City of New York.
FOUNDED 1803

Dec. 18, 1917.

The Board of Directors has declared a semi-annual dividend of 4% on the capital stock of this Bank payable January 2, 1918, to stockholders of record at the close of business December 27, 1917.

OWEN E. PAYNTER, Cashier.

220th Consecutive Semi-Annual Dividend

Louisville & Nashville Railroad Co.
71 Broadway, New York, Dec. 20th, 1917.

The Board of Directors of this Company has declared a semi-annual cash dividend of three and one-half per cent. (3½%) payable February 11th, 1918, to stockholders of record at the close of business on January 21st, 1918. Cheques will be mailed to stockholders who have filed PERMANENT DIVIDEND ORDERS AT THIS OFFICE.

C. E. AMBLER, Assistant Treasurer.

NATIONAL BANK OF COMMERCE IN NEW YORK.

An Extra Dividend of TWO PER CENT. (2%) from surplus earnings for the year 1917, payable December 28, 1917, and Quarterly Dividend of TWO AND ONE-HALF PER CENT. (2½%), payable January 2, 1918, have been declared upon the Capital Stock of this Bank and will be payable to stockholders of record at close of business December 21, 1917.

Transfer Books will not be closed.
FARIS R. RUSSELL, Cashier.
December 20, 1917.

Panama Power & Light Corporation
Preferred Stock Dividend No. 3.

The regular quarterly dividend of one and three-quarters per cent. (1¾%) on the Preferred Stock of the Panama Power & Light Corporation has been declared, payable January 2, 1918, to stockholders of record at the close of business December 22, 1917. Transfer books will not be closed.

A. E. SMITH, Treasurer.

CLEVELAND, CINCINNATI, CHICAGO & ST. LOUIS RY. CO.
Grand Central Terminal,
New York, Dec. 19, 1917.

A dividend of ONE AND ONE-QUARTER PER CENT. ($1.25 per share) on the Preferred Capital Stock of this Company has been declared, payable on Monday, Jan. 21, 1918, to stockholders of record at the close of business on Monday, Dec. 31, 1917.

MILTON S. BARGER, Treasurer.

WELLS FARGO & COMPANY
QUARTERLY DIVIDEND.

A quarterly dividend of $1.50 per share upon the capital stock of this company has been declared, payable Jan. 21, 1918, to stockholders of record at the close of business Dec. 31, 1917. The transfer books will not be closed. Checks will be mailed.

C. H. GARDINER, Secretary.
New York, Dec. 18, 1917.

The Mortgage-Bond Company of New York.
No. 55 Liberty St.,
New York, Dec. 20, 1917.

The Board of Directors of this company has declared a quarterly dividend of One and Three-quarters Per Cent. (1¾%) upon the Capital Stock, payable Monday, Dec. 31, 1917, to stockholders of record Dec. 22, 1917.

J. HENRY WESTON, Treasurer.

MICHIGAN CENTRAL RAILROAD CO.
Grand Central Terminal,
New York, Dec. 19, 1917.

A dividend of TWO PER CENT. ($2.00 per share) on the Capital Stock of this Company has been declared, payable on Tuesday, Jan. 29, 1918, to stockholders of record at the close of business on Monday, Dec. 31, 1917.

MILTON S. BARGER, Treasurer.

CANADA SOUTHERN RAILWAY CO.
Grand Central Terminal N. Y.,
Dec. 19, 1917.

A dividend of ONE AND ONE-HALF PER CENT. ($1.50 per share) on the Capital Stock of this Company has been declared, payable on Friday, Feb. 1, 1918, to stockholders of record at the close of business on Monday Dec. 31 1917.

MILTON S. BARGER, Treasurer.

CENTRAL LEATHER COMPANY
New York, December 18th, 1917.

A quarterly dividend of $1.25 per share on its Common Stock has this day been declared by the Board of Directors of this Company, payable February 1st, 1918, to stockholders of record January 10th, 1918.

H. W. HILL, Treasurer.

The Washington Water Power Company.
Spokane, Wash., Dec. 15, 1917.

A dividend of One Dollar, ($1.00) per share has been declared, payable Jan. 15, 1918, to stockholders of record Dec. 31, 1917.

D. L. HUNTINGTON, President.

MANNING, MAXWELL & MOORE, INC.

The Board of Directors, in monthly meeting held December 19, 1917, declared a quarterly dividend of one and one-half per cent. (1½%) on the capital stock of the Company payable January 2, 1918, to stockholders of record December 31, 1917.

GEO. D. BRANSTON, Treasurer.

DISSOLUTION NOTICES.

NOTICE IS HEREBY GIVEN THAT THE co-partnership heretofore existing between William H. Henneberger and Joseph J. Herold, under the firm name of Henneberger & Herold, and doing business at Street Number 229 Greenwich Street, in the Borough of Manhattan, City, County, and State of New York, has been this day dissolved by mutual consent.

Dated, New York, December 1st, 1917.
WILLIAM H. HENNEBERGER.
JOSEPH J. HEROLD.

NOTICE IS HEREBY GIVEN OF THE dissolution of the co-partnership consisting of PHILIP ROSENWASSER, ADOLPH SILVERMAN, and LOUIS STEINBERG, doing business under the firm name and style of CALIFORNIA AUTO RADIATOR CO., at 330 West Forty-eighth Street, in the Borough of Manhattan, City of New York. The said business will hereafter be continued by PHILIP ROSENWASSER and ADOLPH SILVERMAN, under the same firm name and at the same place.

PROPOSALS.

SEALED BIDS WILL BE RECEIVED BY the Board of Water Supply, at its offices, twenty-second floor, Municipal Building, Park Row, Centre and Chambers Streets, New York City, until 11 A. M. on Thursday, January 3, 1918, for Contract A1, for printing.

At the above place and time the bids will be publicly opened and read. Pamphlets containing information for bidders can be obtained at the above address, at the office of the Secretary, by depositing the sum of five dollars ($5) in cash or its equivalent for each pamphlet. For further particulars apply at the office of the Principal Assistant Engineer at the above address.

CHARLES STRAUSS, President.
CHARLES N. CHADWICK.
JOHN F. GALVIN,
Commissioners, Board of Water Supply.
GEORGE FEATHERSTONE, Secretary.

J.K.Rice, Jr. & Co. Buy & Sell

Acme Tea Com.
American Stores 1st Pfd.
American Hawaiian S. S.
Crowell & Thurlow S. S.
E. W. Bliss Com.
Fidelity-Phenix Insurance
Federal Sugar Com.
Guaranty Trust Stock
German American Insurance
Guantanamo Sugar
Lehigh Valley Coal Sales
National Aniline & Chem. Com.
Pocahontas Fuel Com.
Prairie Oil & Gas
Prairie Pipe Line
Weyman-Bruton Com.

J.K.Rice, Jr. & Co.
Phones 4000 to 4010 John. 36 Wall St., N. Y.

Aetna Explosives Preferred
Aetna Explosives 1st 6s, 1945
Butterworth-Judson
Carbon Steel
Jones Bros. Tea
Gillette Safety Razor
Poole Engineering & Machine

DUNHAM & Co
Investment Securities.
43 Exchange Place, New York
Telephone 4501-2-3 Hanover.

Specialist in
Standard Oil Securities
Wm. McDermott
30 Broad St., New York City
Phones Broad 283-284-3808-3809.

MacAndrews & Forbes
R. J. Reynolds Tobacco
Weyman-Bruton
CHAS. M. LEVETT
36 Cotton Exchange, N.Y. 'Phone 380 Hanover

Inter. Tungsten Corp.
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DIDRICHSEN & Co
INVESTMENT SECURITIES
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Crowell & Thurlow S. S.
Bought—Sold—Quoted
J.K.Rice, Jr. & Co.
Phones 4001 to 4010 John. 36 Wall St., N. Y.

S. S. Kresge
Poole Engineering
Keyes, Haviland & Co.
Tel. Rector 7961 66 Broadway

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Phone Broad 7110

Cities Service
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38 PARK ROW, NEW YORK.
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LUMBERMENS National Bank of Portland, located at Portland, in the State of Oregon, is closing its affairs. All note holders and other creditors of the association are therefore hereby notified to present the notes and other claims for payment.
R. G. CRAWFORD, President.

COTTON GINNING REPORT.

10,142,858 Bales Were Produced Prior to Dec. 13.

WASHINGTON, Dec. 20.—Cotton ginned prior to Dec. 13 amounted to 10,142,858 running bales, exclusive of linters, and including 180,252 round bales and 83,352 bales of Sea Island, the Census Bureau today announced. Last year to Dec. 13 ginnings were 10,838,799 running bales, including 184,285 round bales and 110,163 bales of Sea Island.

Ginnings by States this year were: Alabama, 464,661; Arizona, 11,024; Arkansas, 832,548; California, 30,453; Florida, 45,239; Georgia, 1,719,504; Louisiana, 580,473; Mississippi, 774,608; Missouri, 41,289; North Carolina, 521,600; Oklahoma, 890,111; South Carolina, 1,111,240; Tennessee, 187,146; Texas, 2,943,975; Virginia, 15,456; all other States, 3,533.

Sea Island ginnings by States: Florida, 35,177; Georgia, 43,104, and South Carolina, 5,071.

WANTS HAMMERSTEIN STOCK

Bankruptcy Trustee Assails the Transfer of Opera Company Issue.

A suit to ascertain the rights and equities in 5,000 shares of the stock of the Hammerstein Opera Company was begun yesterday in the Federal District Court by Nathaniel A. Elsberg, trustee in the bankruptcy of Oscar Hammerstein. Besides the bankrupt, th defendants are Emma Swift Hammerstein, wife of Oscar Hammerstein; the Hammerstein Opera Company, Lyle D. Andrews, Brady Greer and Morris Gest, Inc.

The papers in the case ask the court to find that the assignment of 4,998 shares of stock of the opera company made by Oscar Hammerstein to his wife was in fraud and to declare the assignment to be null and void. The plaintiff asks that Mr. Hammerstein be directed to account for all rents, income and profits, and all other property of the opera company received by him since Jan. 4, 1916.

Mr. Elsberg also wants Mr. Hammerstein enjoined from collecting any more money due the opera company and that if any money should reach him that he be ordered to turn it over to a receiver or custodian to be named by the court. Mr. Hammerstein was adjudged a bankrupt on Jan. 21, 1916.

UNITED STATES GOVT. BONDS

Inasmuch as the bulk of the business in United States Government bonds is done over the counter, and not on the Stock Exchange, THE TIMES gives the following quotations, obtained from bond dealers:

	Bid.	Ask.		Bid.	Ask.
2s, registered, 1930	96½	97	4s, registered, 1925	104½	105½
2s, coupon, 1930	..	97½	4s, coupon, 1925	104½	105½
3s, registered, 1918	99	100	2s, coupon, '38, reg	96	97
3s, coupon, 1918	99	100	2s, Panama, '38, coupon	96	97
3s, registered, 1946	85	90	3s, Panama, '61, reg	84	85
3s, coupon, 1946	84	88	3s, Panama, '61, coupon	84	88
3s, conversion, 1947	84	88			

NEW YORK CITY BONDS

	Yesterday Bid.	Yesterday Ask.	Wed'sday Bid.		Yesterday Bid.	Yesterday Ask.	Wed'sday Bid.
4½s July, 1967	94	95	94½	2½s Nov., 1954	..	78½	..
4½s June, 1965	94¼	96	94¼	3½s May, 1954	..	80	..
4½s Mar., 1963	94¼	96	94¼	3½s Nov., 1955	..	81	..
4½s Nov., 1957	94¼	96	94¼	The following are quoted on a percentage basis:			
4½s May, 1957	94¼	96	94¼	4½s 1918-1923	4.85	4.60	4.85
4¼s April, 1966	88	91	89	4½s 1924-1931	4.85	4.60	4.85
4¼s Mar., 1960-30	88	92	89	4¼s 1921-1923	4.85	4.50	4.85
4¼s Mar., 1964	88	91	89	4¼s April, 1920	4.85	4.50	4.85
4¼s Mar., 1962	88	91	89	4¼s 1918-1919	5.00	..	5.00
4¼s Sept., 1960	88	91	89	3½s 1940-1953	4.85	4.50	4.85
4s May, 1959	86	88	86	3½s 1930-1939	4.85	4.50	4.85
4s Nov., 1958	86	87¼	86	3½s 1922-1929	4.85	4.50	4.85
4s May, 1957	86	..	86	3½s 1919-1921	4.85	4.50	4.85
4s Nov., 1956	83	86	85	3s 1940-1953	4.85	4.50	4.85
4s Nov., 1955	83	86	85	3s 1926-1930	4.85	4.40	4.85
4s Nov., 1936	88	90	89½	3s 1918-1925	4.85	4.40	4.85
4s May, 1919	98½	99½	98½				
4s Nov., 1918	99	..	99				

CONSOLIDATED EXCHANGE

The sharp rally in Anglo-French bonds, coincident with the receipt of reports that Russia had been informed by the Central Powers that they intended to make general peace proposals to the Entente Allies had a favorable effect upon the afternoon market on the Consolidated Stock Exchange. Some of the price recoveries were decidedly substantial. After an opening improvement, the whole market had weakened, and for a time prices crumbled as they did on Wednesday. Many stocks on this early break touched new low prices for the year.

Sales.		High.	Low.	Last.	Sales.		High.	Low.	Last.
10	Am. B. Sug.	64¾	64¾	64¾	190	Mo. Pacific	22⅝	21⅝	22⅛
510	Am. Can	34⅜	33	34	40	Nat. Conduit	16⅛	16⅛	16⅛
20	Am. Intern'l	51½	51½	51½	10	Nev. Cons.	16½	16½	16½
150	Am. Loco.	46⅛	46⅛	46⅛	350	N. Y. Cent.	64⅛	62⅛	64⅛
450	Am. S. & R.	69½	67⅝	69½	10	N. Y., N. H. & H.	27	27	27
20	Am. Su. Tob.	55	55	55	110	Nor. Pacific	77¼	75	77¼
90	Am. T. & T.	97⅞	96⅝	97⅞	20	Ohio C. Gas	32½	32⅛	32½
330	Anac. Cop.	55⅜	53⅜	55¼	90	Pennsylvania	41⅛	40⅝	41⅛
50	A., T. & S. F.	76½	75⅝	75⅞	30	Pullman Co.	108⅛	108⅛	108⅛
210	Bald. Loco.	53	51⅛	52⅛	20	Ray Copper	20	19⅞	20
940	Balt. & Ohio	41⅛	40⅛	40⅞	2,350	Reading	67⅝	65⅛	67⅛
2,960	Beth. St'l B.	68⅜	66⅛	68⅛	350	Rep. I. & S.	72⅝	70⅝	72⅝
20	B'klyn R. T.	37½	37½	37½	100	So. Pacific	78	76	78
300	Can. Pacific	129	126⅞	120	150	So. Railway	21⅞	21⅛	21⅞
510	Cent. Leather	56⅛	55	56⅛	480	Studebaker	43⅛	42⅛	43⅛
20	Ches. & Ohio	41⅜	41⅜	41⅜	10	Tob. Prod.	44⅛	44⅛	44⅛
130	C., M. & St. P.	37⅜	36⅝	37⅛	1,890	Union Pac.	104	101⅛	103⅛
50	C., R. I. & P.	16⅛	16⅛	16⅛	40	U. S. Ind. A.	107⅛	107⅛	107⅛
50	Chile Copper	13⅛	13⅛	13⅛	60	U. S. Rubber	46⅞	46⅛	46⅛
20	Chino Copper	38⅛	38⅛	38⅛	23,070	U. S. Steel	82⅝	79⅝	82⅛
90	Con. Gas	78⅛	77⅞	77⅞	470	Utah Copper	75	70⅛	75
250	Corn Prod.	28⅝	27⅞	28⅝	170	Westing. El.	34⅛	34⅛	34⅛
350	Crucible St'l	48⅛	45⅝	47⅞	230	Willys-Over.	18	17	18
270	Dist. Secur.	33⅛	32⅛	33⅛		BONDS.			
610	Erie	13⅛	13⅛	13⅛	$4,400	Liberty 4s	97.04	97.00	97.04
190	Gen. Elec.	120⅛	119⅛	120⅛	2,320	Do 3½s	98.40	98.30	98.30
340	Gen. Motors	88⅛	85⅞	88⅛	2,000	B.R.T. 5s, '18	91	91	91
40	Goodrich Co.	33	33	33		MINING STOCKS.			
10	Inspir. Cop.	38⅛	38⅛	38⅛	850	Atlanta	.08½	.08	.08½
70	Interb. Con.	6⅛	6⅛	6⅛	400	Isabella	.09	.09	.09
460	Int. Mer. M.	19⅛	17⅝	19⅛	400	Mexican	.10	.10	.10
1,210	Do pf.	78⅝	74⅝	78⅝	500	Montana	.10	.10	.10
250	Kenne. Cop.	29⅛	28⅛	29⅛	400	Ton. Ext.	1.02½	1.00	1.00
10	Lehigh Val.	50⅛	50⅛	50⅛	300	Union Con.	.99	.99	.99
300	Louis. & N.	105⅛	103⅛	105⅛	300	Vindicator	.37½	.37½	.37½
20	Max. Motor.	22⅛	22⅛	22⅛	400	Wh. Caps.	.55½	.52½	.55
120	Mex. Petrol.	68⅛	68⅛	68⅛					
500	Midvale Steel	41⅛	39⅛	41⅛					

OUT-OF-TOWN EXCHANGES

BALTIMORE.

Stocks.

Sales.		High.	Low.	Last.	Sales.		High.	Low.	Last.
13	Arun. S. & G.	31½	31½	31½	1,750	Houston Oil	36⅝	35⅛	36⅛
125	Con. Coal	89	89	89	95	Do pf.	66	63⅛	66
260	Con. Power	89½	88	88	65	Mt. Ver. pf.	63⅛	63	63
1,110	Cosden	6⅛	6⅛	6⅛	25	Merc. Trust	195	195	195
150	Do pf.	3½	3⅛	3⅛	130	United Ry.	22	21⅛	22
35	Davison Ch.	23	23	23	55	W., B. & A.	22½	22½	22½

Bonds.

Sales.		High.	Low.	Last.	Sales.		High.	Low.	Last.
$2,200	Balt. City 4s of 1951	89½	89½	89½	$14,000	Do, B	72⅛	72½	72⅛
2,000	Cb. Ry. 5s	82	81½	81½	10,000	Elkhorn 6s	91	90⅛	90½
10,000	C. Pr. 5s, n.	88	88	88	6,000	Houston Oil, div. ctfs.	88	88	88
2,000	C. Coal 6s	99	99	99	2,000	Un. Ry. 4s	73	73	73
6,000	Cos. 6s, A.	72	72	72	1,000	Do fdg. 5s	76	76	76

BOSTON.

Mining.

Sales.		High.	Low.	Last.	Sales.		High.	Low.	Last.
130	Am. Zinc	11½	11½	11½	500	New Idria	13½	13½	13½
10	Do pf	40	40	40	20	New Riv. pf.	65	65	65
750	Alaska	1⅛	1	1⅛	70	Nipissing	8½	8½	8½
10	Allouez	45	45	45	215	North Butte	12⅝	12½	12⅝
10	Anaconda	54⅛	54⅛	54⅛	100	Old Dom	36⅝	36⅝	36⅝
150	Ariz. Com'l	9⅛	9⅛	9⅛	50	Osceola	55	55	55
50	Butte & Bal.	35	35	35	80	Pond Creek	17⅛	17	17
50	Butte & Sup.	12⅝	12⅝	12⅝	25	Quincy	62	62	62
160	Calu. & Ariz.	55½	55½	55½	100	Ray	20⅛	20⅛	20⅛
6	Calu. & Hec.	415	411	415	200	Santa Fe	65c	65c	65c
211	Cop. Range	41	40	40⅛	350	Shannon	5⅛	5⅛	5⅛
50	Daly West	2	2	2	20	Super. & Bos.	3⅛	3⅛	3⅛
870	Davis-Daly	4⅛	4⅛	4⅛	170	Trinity	3⅛	3⅛	3⅛
140	East Butte	8⅝	8⅝	8⅝	790	U. S. Smelt.	41⅝	40⅜	40½
53	Guanajuata	1	1	1	55	Do pf	44	43⅝	44
175	Hancock	7⅛	7	7	85	Utah Con	9⅛	9⅛	9⅛
25	Isl'd Creek	52	52	52	100	Utah Copper	71⅛	71⅛	71⅛
10	Do pf	80⅛	80⅛	80⅛	1,605	Utah Metal	2½	2½	2½
10	Lake	5⅛	5⅛	5⅛	425	Victoria	2½	2	2½
50	Mass. Con	5⅛	5⅛	5⅛	5	Winona	2	1	2
25	Mohawk	58½	58⅛	58½					

Railroads.

Sales.		High.	Low.	Last.	Sales.		High.	Low.	Last.
11	Bos. & Alb.	120	120	120	600	New Haven	27⅛	26⅞	27⅛
35	Bos. Elev	30	29⅛	29⅛	10	South. Ry. pf.	53⅝	53⅝	53⅝
70	Bos. & Me.	17	15	17	..	Vt. & Mass.	83	83	83
10	Fitchburg pf.	45	45	45	60	West End	35	35	35
40	Mass. Elec.	1¼	1¼	1¼	10	Do pf	45	45	45
55	Do pf	6⅛	6⅛	6½					

Miscellaneous.

Sales.		High.	Low.	Last.	Sales.		High.	Low.	Last.
15	Amos. pf.	79½	79½	79½	15	Do pf	63½	63	63
10	A. Ag. Ch. pf.	89	89	89	14	Merg'thaler	115	115	115
35	Am. Sugar	94	93	93¼	220	Midv. Steel	41	41	41
891	A. T. & T.	99	96	98⅛	2	N. E. Tel.	95	95	95
15	Am. Wool pf.	89	88	88	5	Nova Scotia	60	60	60
30	A., G. & W. I.	93⅛	91	93⅛	35	Pac. Mills	130	130	130
100	Cuban Cem't	9⅛	9⅛	9⅛	15	Punta Sug.	29	29	29
10	Cumb. Power	39⅛	39⅛	39⅛	5	Reece Fold	3⅛	3⅛	3⅛
18	Edison	137	136	137	139	Swift	118⅛	116	118
60	Gen. Elec	119½	118⅛	119½	129	United Fruit	108	105	108
75	Int. Portland Cement	5	4	5	646	United Shoe	38	37½	38
5	Do pf	12	12	12	10	Do pf	25	25	25
200	Mass. Gas	72	71	72	40	Ventura	4½	4¼	4½
					70	West. Union	76	76	76

Bonds.

Sales.		High.	Low.	Last.	Sales.		High.	Low.	Last.
$1,000	A., G. & W. I. 5s	76	76	76	$1,000	Swift 5s	93½	93½	93½
1,000	Marq.-P. 6s	90	90	90	25,000	Lib. 3½s	98.40	98.00	98.20
2,000	Mass. Gas 4½s	88	88	88	19,000	Do 4s	97.50	97.00	97.00

CHICAGO.

Stocks.

Sales.		High.	Low.	Last.	Sales.		High.	Low.	Last.
10	Am. Ship	90	90	90	9	Public Serv.	85	85	85
400	C. C. & Con. Ry. pf.	15¼	15¼	15¼	3	People's Gas	36½	36¼	36¼
25	C. Rys., Ser. 2	9½	9½	9½	6	Quaker Oats	250	250	250
25	Do Ser. 4	½	½	½	745	Sears, Roeb.	125¼	123¾	125
50	Cudahy	108⅛	108⅛	108⅛	25	Shaw	54⅛	54⅛	54⅛
195	Com. Edison	100⅛	100	100	679	Swift & Co.	118⅛	116½	118⅛
90	Dia. Match	98	96	97	3,115	Un. Carbide	45⅛	43	45⅛
10	Lindsay Lt.	24	24	24	205	Wilson	43½	43	43½
5	M. Ward pf.	105⅛	105⅛	105⅛	25	Do pf	94⅛	94	94

Bonds.

Sales.		High.	Low.	Last.	Sales.		High.	Low.	Last.
$1,000	Armour 4½s	82	82	82	$5,000	Met. El. Ry. ext. 4s	45	45	45
1,000	Cb. Cy. Ry. 1st 5s	84⅛	84⅛	84⅛	1,000	P. Gas ref. 5s	79⅛	79⅛	79⅛
6,000	C. Ed. 1st 5s	91⅛	91⅛	91⅛	750	Liberty 3½s	98.10	98.10	98.10
					1,450	Do 4s	97.10	97.00	97.00

PHILADELPHIA.

Stocks.

Sales.		High.	Low.	Last.	Sales.		High.	Low.	Last.
100	Alliance Ins.	19	19	19	644	Phil. Elec.	22⅛	22⅛	22⅛
73	Elec. Stor.	45⅛	44⅛	44⅛	1,075	Phil. R. T. t. c.	25½	24⅝	25⅛
10	Ins. Co., N.A.	24	24	24	7	Phil. Trac.	68	68	68
200	Keyst. Tel.	8½	8½	8½	350	Reading	67⅛	66	67⅛
165	L. Sup. Cp.	10⅛	10⅛	10⅛	1,825	Tono. Belmt.	3	2⅛	3
250	Leh. Nav.	57⅛	57	57⅛	710	Tono. Min.	4⅛	4⅛	4⅛
67	Lehigh Val.	51⅛	50⅛	51⅛	110	Union Trac.	37⅛	37⅛	37⅛
740	Penn.	41⅛	40⅛	41⅛	945	U. Gas Imp.	63	62⅛	63
100	Penn. S. Mfg.	77	77	77	2	W. J. & S.	42⅛	42⅛	42⅛
23	Phila. Co.	25⅛	25⅛	25⅛					

Bonds.

Sales.		High.	Low.	Last.	Sales.		High.	Low.	Last.
$1,000	Bald. Loco. 1st 5s	98⅛	98⅛	98⅛	$2,000	L. V. C. 5s	100	100	100
1,000	El. & P. T. 4s	72	72	72	4,000	L. V. annuity 6s	120	120	120
5,000	Interst. Rys. 4s	40	40	40	14,000	Liberty 4s	97.30	97.02	97.30
6,000	Lib. L. 3½s	98.30	98.20	98.30	1,000	Phil. 1st 5s	93⅛	93⅛	93⅛
2,000	L. V. C. 4½s	89	89	89	2,000	Sp.-Am. L. 6s	99⅛	99⅛	99⅛

MUNITIONS STOCKS

	Yesterday Bid.	Yesterday Ask.	Wed'sday Bid.		Yesterday Bid.	Yesterday Ask.	Wed'sday Bid.
Aetna pf.	41	45	45	Can. Found's F.	140	150	..
American Brass	203	210	206	Colt's Arms	60	63	67
Atlas Powder	137	143	145	Du Pont	229	235	235
Do pf.	94	98	92	Hercules	233	243	245
Babcock & Wilcox	106	110	106	Do pf.	111	114	112
Bliss	325	400	375	Niles-Bem't-Pond	103	109	105
Do pf.	75	83	75	Scovill Mfg	430	450	445
Canadian Explos.	235	335	235	Winchester Arms	700	..	700
Do pf.	104	110	104				

TOBACCO STOCKS

Closing quotations of stocks not quoted elsewhere:

	Yesterday Bid.	Yesterday Ask.	Wed'sday Bid.		Yesterday Bid.	Yesterday Ask.	Wed'sday Bid.
American Cigar	85	95	85	Do pf.	93	98	93
Do pf.	85	93	85	P. R.-Am. Tob.	165	185	165
Conley Foil	200	250	200	Do scrip	115	125	120
J. S. Young	130	150	130	R. J. Reynolds	350	400	375
Do pf.	100	106	100	Do pf.	100	103	100
MacAndrews & F.	175	190	175				

PUBLIC UTILITIES

Stocks.

Sales.		High.	Low.	Bid.	Asked.
125	Cities Service	203	202	203	204

	Bid.	Asked.		Bid.	Asked.
Adirondack Elec. Power	12	14	Lincoln Gas & Electric	47	49
Adiron. Elec. Power pf.	70	73	Miss. River Power	9	11
Am. Gas & Electric	87	90	Miss. River Power pf.	33	36
Am. Gas & Elec. pf.	39	41	Northern Ohio Electric	25	30
Am. Light & Traction	190	200	Northern Ohio Elec. pf.	65	70
Am. Light & Trac. pf.	86	90	North. Ont. L. & Pow.	11	13
Am. Power & Light	45	50	North. Ont. L. & P. pf.	53	56
Am. Power & Light pf.	72	75	Northern States Power	64	65
Am. Public Utilities	25	30	Northern States P. pf.	86	88
Am. Pub. Utilities pf.	58	63	Northern Texas Electric	50	52½
Am. Water W. & Elec.	4½	5½	Northern Tex. Elec. pf.	68	73
Am. W. W. & E. partic.	8	11	Ozark Power & Water	35	45
Am. W. W. & E. 1st pf.	58	61	Pacific Gas & Electric	30½	31½
Carolina Power & Light	25	29	Pacific Gas & Elec. pf.	80	81
Carolina P. & L. pf.	89	93	Pine Bluff 7% pf.	96	98
Cities Service pf.	66½	68	Pub. Service Sec. pf.	70	75
Colorado Power	22	23	Puget Sd. T., L. & P.	12	14½
Colorado Power pf.	95	100	Puget S. T., L. & P. pf.	47	52
Columbus Electric pf.	75	82	Ry. & Lt. Secur. pf.	86	90
Com. Power, Ry. & L.	33	34	Republic Ry. & Light	18	20
Com. Power, Ry. & L. pf.	63	65	Republic Ry. & L. pf.	52	55
Conn. Power pf.	65	70	Sierra Pac. El. pf.	60	65
Consumers' Power pf.	85	90	Southern Cal. Edison	80	81
Dayton Power & L. pf.	79½	80½	South. Cal. Edison pf.	94	97
Duluth Edison	75	80	Standard Gas & Elec.	5	7
Eastern Texas Electric	30	35	Stand. Gas & Elec. pf.	10	21
Eastern Texas Elec. pf.	78	83	Tampa Electric	102½	..
El Paso Electric	96	100	Tenn. Ry., L. & Pow.	2	3
El Paso Electric pf.	88	92	Tenn. Ry., L. & P. pf.	10	13
Electric B. & S. pf.	92	96	Texas Power & L. pf.	97	100
Electric Properties	50	55	Tri-City Ry. & L. pf.	80	84
Empire Dist. Elec. pf.	84	86	U. G. Improvement	80	80¾
Federal Light & Trac.	5	10	United Light & Rys.	20	29
Federal L. & Trac. pf.	30	40	United L. & Rys. pf.	59	60
Galveston-Hous. Elec.	16	..	Wash. I. W. L. & P. pf.	82	84
Galveston-Hous. El. pf.	..	68	West. P. Ter. & W. P.	10	15
Gas & Elec. Securities	290	300	W. P. Ter. & W. P. pf.	50	65
Gas & Elec. Secur. pf.	93	98	West. Penn. P. pf.	95	100
Idaho Power 7% pf.	98	100	Western Power	8	10
Int. M. Ry., L. & P. pf.	95	98	Western Power pf.	40	41
Interstate Electric	36	42	Wisconsin Edison	33	40
Interstate Elec. pf.	90	95	Yadkin River P. 7% pf.	98	100

Bonds.

	Bid.	Asked.		Bid.	Asked.
Alabama Water 6s, '20	97½	98½	Miss. Riv. Power 1st 5s	67	68
Am. W. W. & E. col. 5s	62	65	Miss. V. G. & E. 5s, '22	80	85
Appa. Power 5s, 1941	70	75	New Eng. Pow. 5s, '51	94	96
Carolina P. & L. 5s	89	92	N. O. Lt. & P. 1st 6s, '31	77	82
Central P. & L. 1st 6s	95	98	Nor. States P. 6s, 1926	90	94
Central Ill. Light 5s	93	98	Nor. States P. 5s, 1941	87	87½
Cincinnati Gas & Elec. Co. 1st 5s, 1956	94	97½	Nor. Texas Elec. col. 5s	82	87
Col. G. & E. deb. 5s, '27	67	76	Ohio Gas 1st 6s, 1939	100½	102
Commonwealth Power (Neb.) 1st 6s, 1944	97	100	Omaha & C. B. 5s	85	92
Conn. Power 5s, 1963	90	94	P., G. & E. (Ariz.) 6s, '31	95	100
Conn. River P. 5s, 1937	95	99	Portland Gen. Elec. 5s	99	101
Cum. Co. P. & L. 1st ref. 5s, 1942	90	98	Puget Sd. Tr., L. & P. 6s, 1919	97	98½
Cum. Gas & El. 1st 5s	100½	101½	Roanoke W. W. 5s, '19	96	96⅞
Dallas Elec. 5s, 1922	90	92½	Std. Gas of N. J. 5s, '45	94	96
Denver G. & E. gen. 5s	85	90	So. Cal. Edison 5s, '39	89	92
East. Ohio Gas 1st 5s	95	100	Twin States Gas & El. 5s, 1953	85	92
East. Tex. Elec. col. 5s	85	90	U. S. R., R. & M. 6s, '25	111	113
El Paso Elec. col. 5s	87½	93	Un. L. & R. 1st 5s, '32	75	85
Gt. West. Pow. 5s, '46	74	77	Un. L. & R. deb. 6s, '26	93	95
Gt. West. Pow. 6s, '25	85	90	United Util. cv. 6s, '43	83	88
Inter.-M. R., L. & P. 6s	97	100	Utah Securities 6s	85½	86¼
Kan. Pub. Serv. 5s, '44	93	99	Wash. I. W. L. & P. 6s	95	98
Knox. Gas 1st 5s, '36	85	90	Western Power 1st 5s	96	98
Mich. Light 5s, 1946	97½	100	West. S. G. & E. 1st 5s	91½	93½
Middle West. U. 6s, '25	93	99	West. P. P. 1st 5s, '46	90	92
Man. & S. R. & L. 5s	99¼	100	Wis. Edison 6s, 1924	90	93

CURB TRANSACTIONS

INDUSTRIALS.

Sales.		High.	Low.	Last.	Sales.		High.	Low.	Last.
8,000	‡Aetna Expl.	8⅝	8	8¼	450	Inter. Rub.	9	8½	9
50	‡Air Reduc.	59	45	45	830	Lake Tor. St.	*3¼	*2⅞	3
200	Am.-Br. Mfg.	5	4	5	100	‡Lima Loco.	49	49	49
150	‡Am. Writ. P.	1½	1¼	1½	1,000	N. A. P. & P.	2¼	2	2
1,000	Br.-Am. Tob. coupon	16½	16	16	15	‡PooleE. & M.	54	54	54
200	‡Butter.-Jud.	43	43	43	375	‡Prud. Pict.	6⅛	6	6⅛
200	‡Car L. & P.	2	1⅞	2	1,000	Submar. Bt., v. t. ctfs.	11	10½	10⅝
700	Chev. Motor	66	63	66	1,000	TriangleFilm v. t. ctfs.	[illegible]	[illegible]	[illegible]
260	‡Cit. Serv. old	204	201	204	2,300	U. S. S'ship.	5	4⅝	5
400	‡ Do pf.	66¼	65¼	66¼	1,500	‡Un. Motors	15	14¼	14⅝
300	Curtiss Aero	27	26	26	900	World Film, v. t. ctfs.	⅝	⅝	⅝
100	Ev.-Hea. Inc.	21⅛	21⅛	21⅛	2,500	‡Wright-Mar. Aircraft	5⅞	5½	5⅞
10	Hot. Sug. pf.	94	94	94					
400	‡Int. Lube Ch.	2¼	2¼	2½					
275	‡S. S. Kresge	*66	64	65					

STANDARD OIL SUBSIDIARIES.

Sales.		High.	Low.	Last.	Sales.		High.	Low.	Last.
200	Ang.-Am. Oil	17½	17⅛	17½	20	Gal.-S. Oil	120	120	120
1,300	Do rights	3⅛	3	3⅛	10	St. Oil, N. J.	490	490	490

MISCELLANEOUS OIL STOCKS.

Sales.		High.	Low.	Last.	Sales.		High.	Low.	Last.
1,250	††Allen Oil	7-16	⅜	7-16	3,000	††Midw. Oil	87	83	86
4,000	†Am. Oil	22	21	22	300	‡ Do pf.	1⅛	1 1-16	1⅛
1,500	‡Bar. O. & G.	1⅛	1 1-16	1 1-16	1,000	‡Midw. Ref.	94	90	94
20,000	††B.-Wy. Oil	20	18	18	700	‡N. Y.-Ok. O.	½	½	½
2,000	‡Cos. & Co.	6⅛	6	6⅛	5,000	††Northw. O.	54	50	53
2,600	‡Crown Oil	⅝	⅝	⅝	5,000	††Okla. Oil	4½	4	4½
3,500	Cum. P. & R.	1⅜	1¼	1⅜	200	††Do pf.	15	15	15
1,000	‡Elk B. Pet.	6	5⅞	6	7,000	Okl. P. & R.	6⅛	5⅞	5⅞
2,100	‡Esm. Oil C.	¼	3-16	3-16	4,500	†Omar O. & G.	30	28	28
1,000	‡Federal Oil	2¼	2⅛	2⅛	100	‡P.-Am. Pet.	40	40	40
600	‡Friar Oil	5-16	⅜	5-16	670	‡P.-Ky. Oil	*5⅝	5⅝	5½
1,500	‡Han. O. & R.	9	8	9	14,000	‡Red Rock Oil & Gas	⅞	11-16	⅞
11,500	‡Houston Oil	37	35	36⅛	2,500	‡Rice Oil	⅛	⅛	⅛
900	H. G. Cr. O. & Ref.	4⅛	4⅛	4⅛	700	‡Seq. O. & R.	11-16	⅝	⅝
500	‡Int. Petrol.	11½	11⅜	11½	300	‡Sincl. G. C.	12⅝	11	11
6,100	Ken. O. (a p.)	3-16	⅛	3-16	2,000	‡Un. W. Oil	1-16	1-16	1-16
4,000	†Merritt Oil	20	17⅛	19¼	340	‡Vic. Oil n. st.	3⅝	3⅝	3⅝
1,500	Metro. Pet.	⅝	½	9-16					

MINING STOCKS.

Sales.		High.	Low.	Last.	Sales.		High.	Low.	Last.
900	Alaska-Brit. Col. Metals	½	7-16	7-16	1,500	†Jumbo Ext.	14	13	14
700	††Atlanta	8½	8	8½	2,000	††Kewanas	4	4	4
5,000	Big Ledge	1⅛	1⅛	1⅛	1,200	‡Kirk. Por. G. M., Ltd.	50	50	50
500	††Booth	4	4	4	1,700	La R. Con.	7-16	7-16	⅜
2,860	†Bos. & Mon.	40	37	39	1,000	‡LavelleGold	1	⅞	⅞
2,100	‡B'dshawCop.	2	1⅞	1⅞	1,000	†Marsh Min.	6	6	6
1,700	Butte Det.	⅛	¼	⅛	1,900	‡Milford C.	1 1-16	1¼	1 1-16
1,500	††Caledonia	48	46	47	2,000	‡Monster Ch.	1-16	1-16	1-16
3,200	‡Calu. & Jer.	1 1-16	15-16	1	3,400	††Moth. Lode	26½	25½	26
1,500	Canada Cop.	1⅛	1⅛	1 3-16	5,500	††Nat. Leas.	6	5	6
1,000	†Cashboy	4½	4½	4½	3,500	††Nat. Z. & L.	28	25	27
1,700	††Cerbat Sil. (a pros.)	40	38	39	8,500	††Nev. O. M.	20	15	20
300	Cerro Gordo	1½	1½	1½	275	‡New Corn.	14½	14¼	14¼
100	‡Coco River	2⅛	2⅛	2⅛	300	Nip. Mines	8⅝	8⅝	8⅝
1,500	Con. Ariz. Sm.	1 3-16	1⅛	1 3-16	300	‡Nixon Nev.	1⅝	1 5-16	1 5-16
1,000	Con. Copper	6⅛	5⅞	6⅛	800	‡Ohio Cop.	¾	11-16	11-16
1,500	‡Con.-H'st'd.	22	20	22	2,000	††Prov. Min.	45	45	45
400	‡Copper Val.	⅞	¾	⅞	10,000	†Rex Con. M.	12	10½	12
700	Cresson Con.	4⅝	4½	4⅝	3,000	†Roch. Min.	36	35	35
1,500	‡Denbigh	2	1⅞	1 15-16	7,500	Sil. Kg. of Ar.	5-16	¼	¼
10,000	‡Emma Con.	7-16	⅜	7-16	1,000	Std. Sil.-Ld.	7-16	7-16	7-16
1,000	††Fortu. Con.	40	40	40	2,500	†Success M.	9	8½	9
1,700	‡Gibson Cop.	2¼	2 3-16	2¼	100	‡Ton. Belm.	3	3	3
1,500	†Goldf'dCon.	11-16	9-16	11-16	2,500	Ton. Exten.	1⅛	1 1-16	1 1-16
300	††Gt. Vde. Ex.	60	50	50	5,000	Tri-Bullion	3-16	3-16	3-16
1,000	‡GreenMonst.	½	7-16	½	1,500	††Troy-Ariz.	16	15	15
2,500	Hecla Min.	4⅝	*4 9-16	4⅝	130	Un. Eastern	3⅝	3⅝	3⅝
6,000	††Int. Mines	16	14	16	300	Unity G. M.	3⅝	3¼	3⅝
600	‡Iron Blos.	⅝	11-16	11-16	2,800	††Utica Min.	12	10	12
1,000	‡Jer. Verde (a pros.)	9-16	½	9-16	1,200	†W. E. Con.	*69	65	66
1,600	‡Jer.-Presc't	3⅛	3⅛	3⅛	750	W. Caps M.	9-16	½	½
800	††Jim Butler	72	71	71	1,000	†W. Caps Ex. (a pros.)	10	10	10
700	Josevig-Ken. (a pros.)	3-16	3-16	3-16					

BONDS.

Sales.		High.	Low.	Last.	Sales.		High.	Low.	Last.
$16,000	‡Beth. S. 5s, 2-yr. notes	96¼	96	96⅛	$3,000	‡Gen. E. 6s, 2-yr. nts. '19	98⅝	98⅝	98⅝
70,000	‡Can. Gov. 5s	93½	93¼	93¼	6,000	‡Russ. Gov. new 5½s	36½	36¼	36½
2,000	Gen. El. rts.	1⅝	1⅝	1⅝	25,000	‡ Do 6½s	47½	46⅛	46⅛
60,000	‡ Do 6s, nts	98⅝	98½	98⅝					

*Odd lot. †Sells cents per share. ‡Unlisted.

CLOSING QUOTATIONS.

Bid and asked quotations of stocks not traded in compared with those of the previous day:

INDUSTRIALS.

	Yesterday Bid.	Yesterday Ask.	Wed'sday Bid.	Wed'sday Ask.
Aetna ctfs. of deposit	10	11	10	11
Am.-B. M. pf	25	35	25	35
Am. Tin & T.	⅝	⅞	⅝	⅞
Br.-Am. Tob., registered	15½	16½	15½	17
Can. C. F.	10	15	10	15
Can. Nat. G.	⅛	⅝	⅛	⅝
Can. Car & F. pf.	45	40	45	40
Carbon Steel	72	77	72	77
Carwen Steel	8⅛	9	8⅛	9
Chalmers Mot.	2	5	2	5
Do pf.	..	50	..	50
Charcoal Iron	7¼	7½	7¼	7½
Char. Iron pf.	5⅝	6⅛	5⅝	6⅛
Curtiss A. pf.	50	75	50	75
Cramp Ship.	69	72	69	72
Electric Gun.	⅜	½	⅜	½
Emerson Pho.	4⅛	5½	4⅛	5½
Everett H'y.	20½	21½	20½	21½
Free. Texas	37	40	37	40
Hall Signal	3½	5	3½	5
Hall Signal pf.	10	20	10	20
Havana Tob.	½	1½	½	1¼
Do pf.	2	5	2	3
Holly Sugar	35	45	35	45
Hupp M. Car.	2¼	2½	2¼	2½
Int. Motors	10	14	10	14
Do 2d pf.	15	20	15	20
L. Tr. Cp. pf.	55	75	55	75
Keystone Tire & Rub.	13½	14	13½	14
K. T. & R. pf	11½	13½	11½	13¼
Kresge pf.	95	105	95	105
Lake T. Boat 1st pf	3	6	5	7
L. Val. C. S.	70	75	70	75
Lukens Steel	40	45	40	45
Do 1st pf.	101	105	101	105
Man. Transit	1-16	1-16	1-16	1-16
Marco. of Am.	2⅝	3⅛	2⅝	3⅛
Marlin Arms	86	91	86	91

INDUSTRIALS. *Continued.*

	Yesterday Bid.	Yesterday Ask.	Wed'sday Bid.	Wed'sday Ask.
Maxim Mun.	⅝	⅞	⅝	⅞
Mitchell Mot.	30	45	30	45
N. Y. Trans.	16	17	16	17
N. Y. Ship	31	34	31	34
Peer. T. & M.	10	12	10	12
Poca.-L. Coal	2⅝	3⅛	2⅝	3⅛
St. L., R. M. & P.	30	35	30	35
St. Jos. Lead	14½	15	14½	15
Smith (A. G.)	10	30	10	30
Do pf.	86	90	86	90
Smith M. T.	15-16	1 1-16	15-16	1 1-16
Stand. Motors	7⅛	8½	7⅛	8½
U. S. L. & H.	1	1⅛	1	1⅛
Un. Zinc Sm.	1⅛	1⅝	1⅛	1⅝
OIL STOCKS.				
Beth. O. & G.	9⅛	10⅛	9⅛	10⅛
Cos. & Co. pf.	3⅝	3⅞	3⅝	3⅞
ElklandO. & G.	⅛	3-16	⅛	3-16
Glenrock	6⅞	7⅛	7	9
HoustonOil pf.	65	72	65	72
Lost City Oil	3-16	¼	3-16	¼
Pn.-O. O. & G	12	12½	12	12½
Pa. Gasoline	⅝	11-16	⅝	11-16
Pierce Oil	8⅛	9½	8½	9½
Sapulpa	8⅛	8⅝	8⅛	8⅝
Savoy Oil	8½	10	8½	10
Sec. P. & Ref	⅝	1⅛	⅝	1⅛
Somerset Oil	7-16	9-16	7-16	9-16
Stanton Oil	1 1-16	1 3-16	1 1-16	1 3-16
Tuxpam Star	3-16	¼	3-16	¼
United Petrol.	7	12	7	12
Vac. G. & O.	1-16	3-16	1-16	3-16
Ventura Con.	5	5⅛	5	5⅛
MINING STOCKS.				
Acme C. H.	1¼	1½	1¼	1½
Alaska Stand.	5	10	5	10
Bitter Creek	6¼	12½	6¼	12½
Butte-N. Y.	⅝	1	⅝	1
Butte Cop. & Z.	6⅛	6⅛	6⅛	6⅛
BOND.				
Pierce Oil 6s	73	77	73	77

STANDARD OIL STOCKS

	Yesterday Bid.	Yesterday Ask.	Wed'sday Bid.		Yesterday Bid.	Yesterday Ask.	Wed'sday Bid.
Anglo-Am. Oil	17	18	17	Penn.-Mex. Fuel	33	38	33
Atlantic Refining	780	795	795	Prairie Oil & Gas	380	390	375
Borne-Scrymser	425	450	425	Prairie Pipe Line	236	240	237
Buckeye Pipe Line	80	84	80	Solar Refining	285	295	285
Chesebrough Mfg.	300	325	300	Southern Pipe L.	175	185	175
Colonial Oil	10	40	10	South. Penn. Oil	235	245	240
Continental Oil	400	425	400	S. W. Penn.	95	105	95
Crescent Pipe Line	30	35	30	Stand. Oil of Cal.	207	212	205
Cumberland P. L.	120	130	120	Stand. Oil of Ind.	565	575	565
Eureka Pipe Line	185	195	190	Stand. Oil of Kan.	400	425	400
Galena Signal Oil	118	122	120	Stand. Oil of Ky.	280	290	280
Galena Sig. Oil pf.	125	130	127	Stand. Oil of Neb.	485	510	485
Illinois Pipe Line	170	180	176	Stand. Oil of N. J.	490	495	488
Indiana Pipe Line	78	82	78	Stand. Oil of N. Y.	235	240	234
Int. Pet. Co., Ltd.	11	12	11	Stand. Oil of Ohio	380	400	380
National Transit	12	13	12	Swan & Finch	90	100	90
N. Y. Transit	180	195	185	Union Tank	80	84	80
Northern Pipe L.	92	97	92	Vacuum Oil	315	325	315
Ohio Oil	278	282	280	Washington Oil	33	38	33

COMMODITIES MARKETS.

WHEAT.

There was comparatively little feature to the wheat position. Receipts at Western points were slightly larger, which no doubt reflects improved traffic conditions as a result of the warmer weather. The high temperatures, however, have removed a great deal of snow covering and the low condition shown recently by the Government report has caused some little anxiety regarding the safety of the new crop, although conditions at this time of the year are never a good indication as to what the ultimate yield will be.

RYE.—Market firmer; No. 2 Western, $1.92, cost and freight New York.

CORN.

There was an excited session in the corn market yesterday and prices sold at the highest point on record. Early contracts in Chicago experienced gains of 1½ to 6¾c on a rush to cover outstanding short contracts, especially in the late positions. The buying movement was due primarily to a report from Chicago to the effect that at a conference between grain men and members of the Food Administration the subject of changing the maximum price had been discussed and that grain men had recommended the placing of a maximum at $1.75 and a minimum at $1. Such a measure would necessitate a complete readjustment from present conditions. Old contracts would have to be protected by the maximum of $1.28 at present prevailing, but it was evident that if the market should go higher contracts would have to be settled at the full maximum price. In consequence December and January advanced to within ¼c of the full maximum figure and May sold at $1.26½. The report lacked confirmation and the market lost part of the gain, but final quotations were 1 to 4 cents net higher. The local cash market was strong; kiln-dried No. 3 yellow quoted at $1.74, fifteen days' shipment, cost and freight New York; Argentine corn, $2.20, free on board cars New York to arrive.

CHICAGO PRICES.

	High.	Low.	Close.	Prev. Close.	Last Year.
December	1.27⅞	1.26⅜	1.27¼	1.26⅛	91¾
January	1.27⅞	1.23½	1.25	1.21⅞	..
May	1.26½	1.20½	1.23⅝	1.19⅝	92½

OATS.

The removal of the embargo against the shipment of oats to the seaboard, together with the pronounced strength in corn, had a very bullish effect on the oats market. Prices in the West advanced to new high records, with the December position in Chicago selling at 80c. It seemed to be the general impression that the permission to ship to the East will provide for a better cash demand in the West, especially as a considerable amount of oats was sold recently for prompt shipment as soon as the embargo was raised. Closing prices were 1@1½c net higher. The local cash market was strong; standard quoted at 92@92½c; No. 2 white, 92¼c; No. 3 white, 91¼@92c; No. 4 white, 91@91½c; fancy clipped white, 92@94c; ordinary clipped white, 90@92c, all elevator.

CHICAGO PRICES.

	High.	Low.	Close.	Prev. Close.	Last Year.
December	.80	.78	.78⅝	.77½	48⅝
March	.76¼	.75⅛	.76⅝	.75	..
May	.75	.73⅞	.74	.73	52⅝

PROVISIONS.

The provision market was only moderately active, and price changes were comparatively narrow. The undertone, however, was firm, in sympathy with the advance in grain, and final quotations showed gains from the previous close. Receipts of hogs at Chicago were 44,000; estimated for Friday, 40,000; Kansas City received 7,000, and Omaha, 4,500 hogs.

CHICAGO PRICES.

	High.	Low.	Close.	Prev. Close.	Last Year.
Lard—					
January	24.27	24.15	24.15	24.05	15.82
May	24.52	24.35	24.37	24.35	16.00
Ribs—					
January	24.20	23.97	24.07	23.45	13.75
May	24.57	24.37	24.42	24.35	14.15
Pork—					
January	46.05	45.60	45.75	45.45	26.75
May	45.70	45.10	45.30	45.00	26.80

COTTONSEED OIL.

The market for cottonseed oil was inactive, total sales aggregating only 1,800 barrels. Offers were light and there was sufficient demand from shorts and refiners to give prices a steadier tone, the close being 5 points net higher. Range of prices:

	High.	Low.	Close.	Prev. Close.
Spot	..	..	18.70	18.65
December	..	..	18.70	18.65
January	18.75	18.70	18.70@18.85	18.65
February	..	..	18.75	18.70
March	18.95	18.90	18.90@19.00	18.85
April	..	..	18.90@19.10	18.85
May	..	..	19.00	..

COFFEE.

The coffee market was more active yesterday and showed a firmer tone on covering, trade buying, and a further demand from brokers with foreign connections. The opening was 3 to 5 points lower under realizing and liquidation of March, but prices very soon firmed up, with March advancing from 7.35 to 7.51, while September sold at 7.96. The close showed a net gain of 14 to 16 points. Cost and freight offers included Santos 3s and 4s at 9.45, and Santos 4s at 9.35, London credits. The local spot market was firmer, with Rio 7s quoted at 7⅝ and Santos 4s at 9½. Range of prices:

	High.	Low.	Close.	Prev. Close.
December	..	..	7.29@7.32	7.15
January	..	..	7.30@7.32	7.16
February	..	..	7.40@7.41	7.26
March	7.51	7.35	7.50@7.51	7.36
April	..	..	7.58@7.59	7.43
May	7.64	7.50	7.65@7.66	7.50
June	..	..	7.72@7.73	7.57
July	7.67	7.66	7.80@7.81	7.64
August	..	..	7.88@7.89	7.72
September	7.90	7.88	7.95@7.96	7.79
October	..	..	8.02@8.03	7.88

SUGAR.

No new developments occurred in the raw sugar market. There were no sales put through the committee and prices were unchanged at 4.90c for Cubas, cost and freight, equal to 5.92 for centrifugal.

In refined there were only two refiners in the market at prices of 8.15 and 8.35 for fine granulated, but business was still restricted, as sufficient supplies of raw sugar have not yet arrived to lend any relief. In fact, it will not be until the beginning of the New Year that the new crop will arrive in any volume, and then conditions will gradually improve.

BUTTER AND EGG MARKET.

BUTTER.—Receipts yesterday, 4,906 packages. Slow deliveries again today and the market is running a little short of high-grade fresh creamery, though prices were not disturbed. Plenty of the secondary grades and values are irregular. Less doing in ladles and packing stock. Creamery, higher than extras, per pound, 50½@51c; extras, (92 score,) 50c; firsts, (88 to 91 score,) 44@49c; seconds, (83 to 87 score,) 41@43½c; thirds, 39@40c; creamery, unsalted, higher than extras, 52@52½c; extras, 51@51½c; firsts, 46@50c; seconds, 42@45c; creamery, held higher scoring than extras, 46½@47c; extras, 45½@46c; firsts, 42½@45c; seconds, 40@42c; thirds, 39@39½c; State dairy, tubs, finest, 48@49c; good to prime, 44@47c; common to fair, 38@43c; renovated, extras, 41½@42c; firsts, 40@41c; lower grades, 38@39c; ladles, current make, firsts, 37@37½c; seconds, 36@36½c; lower grades, 34@35½c; packing stock, current make, No. 1, 36@36½c; No. 2, 35@35½c; lower grades, 32@34½c.

EGGS.—3,131 cases. Offerings of fresh eggs are somewhat heavier today, trading is more conservative and for anything showing damage by frost the market is weaker. On better grades free from frost the tone is barely steady, though on the business so far reported selling values are about as reported Wednesday. On refrigerator eggs trading is not quite so active, but asking prices on higher grades are firmly sustained. Nearby eggs are scarce and firm for best grades, but buyers are critical and as a rule refuse to pay above top quotation even for fancy qualities. Fresh gathered extras, per dozen, 63@64c; extra firsts, 61@62c; firsts, 58@60c; seconds, 55@57c; thirds and poorer, 48@54c; refrigerator, special marks, fancy, 39½@40c; firsts, 38@39c; seconds, 36@37½c; lower grades, 30@35c; refrigerator, nearby whites, 39@43c; refrigerator, checks from local candling, 28@32c; State, Pennsylvania, and nearby Western hennery whites, 70@72c; ordinary to good, 62@68c; gathered whites, ordinary to fine, 60@70c; State, Pennsylvania, and nearby whites, pullets, 55@63c; Western and Southern, gathered whites, 58@66c; State, Pennsylvania, and nearby hennery browns, 64@65c; gathered brown and mixed colors, 58@64c.

Weather in Cotton and Grain States.

Special to The New York Times.

WASHINGTON, Dec. 20.—Forecast:

N. C., S. C., Ga., and Fla.—Fair Fri. and Sat.

Ala. and Miss.—Cloudy Fri. Fair and colder Sat.

Tenn.—Fair Fri. and Sat.

Ky.—Cloudy and colder Fri. Fair Sat.

Ohio—Snow or rain Fri. Colder and cloudy Sat.

Ind.—Snow flurries and colder Fri. Fair Sat.

Mich.—Snow flurries and colder Fri. Cloudy Sat.

La., Ark., Okla., and Tex.—Fair Fri. and Sat.

FORTY-EIGHTH ANNUAL STATEMENT

of

The Royal Bank of Canada

GENERAL STATEMENT

30TH NOVEMBER 1917

LIABILITIES

TO THE PUBLIC:		
Deposits not bearing interest	$ 70,498,667.26	
Deposits bearing interest, including interest accrued to date of statement	182,488,715.55	
		$252,987,382.81
Notes of the Bank in circulation		28,159,351.49
Balance due to Dominion Government		14,582,659.38
Balances due to other Banks in Canada	$ 364,787.53	
Balances due to Banks and Banking Correspondents in the United Kingdom and foreign countries	5,801,808.96	
		6,166,596.49
Bills Payable		297,494.63
Acceptances under Letters of Credit		5,510,310.96
		$307,703,795.76
TO THE SHAREHOLDERS:		
Capital Stock Paid in		12,911,700.00
Reserve Fund	$ 14,000,000.00	
Balance of Profits carried forward	564,264.53	
		14,564,264.53
Dividend No. 121 (at 12 per cent. per annum), payable December 1st, 1917	$ 387,351.00	
Dividends Unclaimed	7,075.23	
		394,426.23
		$335,574,186.52

ASSETS

Current Coin	$ 16,079,830.91	
Dominion Notes	18,284,444.75	
	$ 34,364,275.66	
Deposit in the Central Gold Reserves	16,000,000.00	
Deposit with the Minister for the purposes of the Circulation Fund	645,585.00	
Notes of other Banks	5,308,203.91	
Cheques on other Banks	15,283,364.45	
Balances due by other Banks in Canada	229,868.41	
Balances due by Banks and Banking Correspondents elsewhere than in Canada	10,704,338.84	
Dominion and Provincial Government Securities, not exceeding market value	22,322,197.31	
Canadian Municipal Securities and British, Foreign and Colonial Public Securities other than Canadian, not exceeding market value	21,586,545.77	
Railway and other Bonds, Debentures and Stocks, not exceeding market value	12,777,503.85	
Call Loans in Canada, on Bonds, Debentures and Stocks	12,040,687.27	
Call and Short (not exceeding thirty days) Loans elsewhere than in Canada	14,574,136.32	
		$165,836,706.79
Other Current Loans and Discounts in Canada (less rebate of interest)	$102,358,027.10	
Other Current Loans and Discounts elsewhere than in Canada (less rebate of interest)	53,764,037.92	
Overdue Debts (estimated loss provided for)	490,064.82	
		156,612,129.84
Real Estate other than Bank Premises		1,114,552.61
Bank Premises, at not more than cost, less amounts written off		6,371,329.36
Liabilities of Customers under Letters of Credit, as per contra		5,510,310.96
Other assets not included in the foregoing		129,156.96
		$335,574,186.52

H. S. HOLT, President. EDSON L. PEASE, Managing Director. C. E. NEILL, General Manager.

AUDITORS' CERTIFICATE

WE REPORT TO THE SHAREHOLDERS OF THE ROYAL BANK OF CANADA:

That in our opinion the transactions of the Bank which have come under our notice have been within the powers of the Bank.

That we have checked the cash and verified the securities of the Bank at the Chief Office at 30th November, 1917, as well as at another time, as required by Section 56 of the Bank Act, and that we found they agreed with the entries in the books in regard thereto. We also during the year checked the cash and verified the securities at the principal branches.

That the above Balance Sheet has been compared by us with the books at the Chief Office and with the certified returns from the Branches, and in our opinion is properly drawn up so as to exhibit a true and correct view of the state of the Bank's affairs according to the best of our information and the explanations given to us and as shown by the books of the Bank.

That we have obtained all the information and explanations required by us.

JAMES MARWICK, C. A.,
S. ROGER MITCHELL, C. A., } Auditors.
of Marwick, Mitchell, Peat and Co.

Montreal, Canada, 18th December, 1917.

PROFIT AND LOSS ACCOUNT

Balance of Profit and Loss Account, 30th November, 1916	$ 852,346.28	
Profits for the year, after deducting charges of management and all other expenses, accrued interest on deposits, full provision for all bad and doubtful debts and rebate of interest on unmatured bills	2,327,979.51	
		$ 3,180,325.79
APPROPRIATED AS FOLLOWS:—		
Dividends Nos. 118, 119, 120 and 121, at 12 per cent. per annum	$ 1,549,404.00	
Transferred to Officers' Pension Fund	100,000.00	
Written off Bank Premises Account	250,000.00	
War Tax on Bank Note Circulation	128,357.26	
Contribution to Patriotic Fund	60,000.00	
Transferred to Reserve Fund	528,300.00	
Balance of Profit and Loss carried forward	564,264.53	
		$ 3,180,325.79

RESERVE FUND

Balance at Credit 30th November, 1916	$ 12,560,000.00	
Premium on New Capital Stock issued to Quebec Bank Shareholders	911,700.00	
Transferred from Profit and Loss Account	528,300.00	
Balance at Credit 30th November, 1917		$ 14,000,000.00

H. S. HOLT, President. EDSON L. PEASE, Managing Director. C. E. NEILL, General Manager.

Montreal, 18th December, 1917.

New York Agency, William & Cedar Sts. F. T. Walker, C. E. Mackenzie, R. L. Ellis } AGENTS.

WESTERN STATES GAS AND ELECTRIC COMPANY FIRST AND REFUNDING MORTGAGE 5 PER CENT. GOLD BONDS, DUE JUNE 1ST, 1941.

Pursuant to terms of mortgage dated June 1, 1911, the undersigned invites tenders of above bonds for sale and delivery as of January 18, 1918, at a price not exceeding par, accrued interest and five per cent. premium, to the extent of $49,000.94, the sum now available in the Sinking Fund.

Sealed tenders, stating numbers of bonds offered, addressed to GIRARD TRUST COMPANY, Trustee, Sinking Fund, Western States Gas and Electric Company, First and Refunding Mortgage 5 Per Cent. Gold Bonds, will be received until 3 P. M., January 4, 1918.

GIRARD TRUST COMPANY, Trustee.
GEORGE H. STUART 3d, Treasurer.
Philadelphia, Pa., December 1, 1917.

Gulf and Ship Island Railroad Co.

First Mortgage Refunding and Terminal Five Per Cent. Gold Bonds.

As provided in Section Seven of Article Two of the Mortgage securing the issue of bonds above described, the undersigned, as Trustee, will receive sealed proposals up to 3 P. M. on January 7th, 1918, for the sale to it of such bonds for account of the Sinking Fund, at a price not exceeding 110 per cent. and accrued interest to the amount of $74,819.84, conditioned upon the payment to the undersigned of that amount on or before January 2nd, 1918, as provided in the said Mortgage.

THE NEW YORK TRUST COMPANY,
Formerly New York Security and Trust Company, Trustee,
By H. W. MORSE, Secretary.
December 7th, 1917.

MEETINGS AND ELECTIONS.

BROADWAY CENTRAL BANK,
2,574 Broadway, New York.

Notice is hereby given that the Annual Meeting of the Shareholders of the Broadway Central Bank will be held at the office of the bank, No. 2,574 Broadway, Borough of Manhattan, New York, on the eleventh day of January, 1918, at three o'clock in the afternoon, for the election of Directors and the transaction of such other business as may properly come before such meeting.

FRANCIS CRAVE,
Vice President and Cashier.

MEETINGS AND ELECTIONS.

IRVING NATIONAL BANK.

New York, December 4, 1917.

The annual meeting of the Shareholders of this Bank for the election of Directors and the transaction of such other business as may be brought before it, will be held in the banking rooms, No. 233 Broadway, Tuesday, January 8th, 1918, at 12 o'clock noon, the polls to be open from 12 o'clock noon to 1 o'clock P. M.

The transfer books will be closed from 12 o'clock noon January 5th, 1918, until 10 o'clock A. M., January 9, 1918.

J. F. BOUKER, Cashier.

New York, Dec. 20th, 1917.

Notice is hereby given that a special meeting of the stockholders of G. R. Kinney Co., Inc., a New York Corporation, will be held on Monday, January 7th, 1918, at 12 o'clock noon, at the office of such company, No. 233 Broadway, New York City, for the purpose of voting upon a proposition to increase its capital stock from Fifteen thousand shares of preferred stock and Thirty thousand shares of common stock to Twenty-five thousand shares of preferred stock and Thirty thousand shares of common stock.

The par value of the preferred stock being $100.00 and the common stock having no par value.

GEORGE R. KINNEY, President.

NATIONAL BANK OF COMMERCE IN NEW YORK.

New York, December 6, 1917.

Notice is hereby given that the annual meeting of the shareholders of the National Bank of Commerce in New York for the election of directors to serve during the ensuing year will be held at its banking house, 31 Nassau Street, New York City, on Tuesday, January 8, 1918, at 12 o'clock noon. The Polls will be open from 12 o'clock to 1 P. M.

FARIS R. RUSSELL, Cashier.

UNITED STATES TRUST COMPANY OF NEW YORK.

45 Wall Street, Dec. 20, 1917.

AN ELECTION for Trustees to supply the places of those whose term of office expires, and for inspectors of the next election ensuing thereafter, will be held at the office of this Company on the second day of January next, between the hours of 12 M. and 1 P. M.

WILFRED J. WORCESTER, Sec'y.

MEETINGS AND ELECTIONS.

FIFTH NATIONAL BANK of the CITY OF NEW YORK.

NEW YORK, December 20th, 1917.

The Annual Meeting of the Shareholders of this Bank for the election of Directors and the transaction of such other business as may properly come before the meeting will be held at the banking rooms, Nos. 131-133 East 23rd Street, on Tuesday, January 8th, 1918, at 12 o'clock noon. The polls will be open from 12 o'clock noon to 1 o'clock P. M.

W. S. BECKLEY, Cashier.

THE ANNUAL MEETING OF THE STOCKholders of OSTRANDER & CO., INC., will be held at the office of the Company, 15-17 THOMAS STREET, NEW YORK CITY, January 8th, 1918, at 2 o'clock P. M., for the election of Directors and Inspectors of Election for the ensuing year, and the transaction of such business as may come before said meeting.

H. H. ROCKWELL, Secretary.

THE FARMERS' SAFE DEPOSIT COMPANY,
475 Fifth Avenue,
New York City.

The Annual Election for Directors of The Farmers' Safe Deposit Company will be held at the Office of the Company on Tuesday, January 8th, 1918, at 2 o'clock P. M.

AUGUSTUS V. HEELY, Secretary.

New York, December 3, 1917.

THE ANNUAL ELECTION OF DIRECTORS of THE MERCHANTS NATIONAL BANK of the City of New York will be held at its Banking House, No. 42 Wall Street, New York, on Tuesday, January 8, 1918, from 12 o'clock noon to 1 o'clock P. M.

OWEN E. PAYNTER, Cashier.

NOTICE.—The Annual Meeting of the Grape Capsule Company, Delaware Corporation, will be held at the offices of the Company, 93 Nassau St., New York, Monday, January 14th, 1918, at 4 o'clock.

GRAPE CAPSULE COMPANY,
J. K. BOWEN, President.

SIX YEARS' GAIN.

Since 1911 THE NEW YORK TIMES has gained more than 4,000,000 agate lines of advertising, a greater gain than any other New York newspaper.—Advt.

RALPH HERZ IN BANKRUPTCY

Actor Owes $29,606 and Has Assets of Only $200.

A voluntary petition in bankruptcy was filed yesterday by Ralph Herz, the actor, who acknowledged liabilities of $29,606 and assets of only $200. Many of the debts grew out of the bankrupt's production of "Good Night Paul" at the Hudson Theatre. Some of the creditors are actors engaged in the performance and others are those who had furnished costumes.

Other debts enumerated are for legal, medical, and dental services, and repairs to a car owned by Mrs. Herz. Among the other creditors are Robert Tarrant of Chicago, $5,500; Edward Cruger, Philadelphia, $5,000; Mrs. Mary B. Logan, Washington, D. C.; James Churchill, the restaurant man, $1,000, and H. T. Wickwire, Jr., Buffalo, N. Y., investor in the play.

Mr. Herz also owes Henry Benrimo $350 for royalties; Lee Shubert, $550; Claridge Hotel, $883; Charles Morrison, $250, and Georgia Lawrence, $375.

BANKRUPTCY SALES.

DISTRICT COURT OF THE UNITED States for the Southern District of New York.—In the matter of PETER G. KEMP, Bankrupt.—Charles Shongood, U. S. Auctioneer for the Southern District of New York, in bankruptcy, sells Friday, December 21st, 1917, at 10:30 A. M., by order of the Court, at No. 790 Greenwich Street, in the Borough of Manhattan, City of New York, assets of the above named bankrupt, consisting of 4 autocar trucks, patent power, dump trucks (1917 model), 6 heavy draught horses, 6 (4-ton) gravity trucks, 3 (3-ton) patent trucks, 11 (1 and 2 ton) patent, coal and sand trucks, 1 (3 H. P.) electric motor, 1 belt and chain conveyer, Fairbanks scales, desks, safes, office fixtures, etc.; and immediately after said sale, at the Equitable Garage, 49th Street and 7th Avenue, New York City, 1 White (7-ton) 1915 model truck.

Said property may be inspected at the aforesaid address between the hours of 9 A. M. and 5 P. M.

HENRY B. SINGER, Trustee.
JOHN J. TOWNSEND, Referee in Bankruptcy, 31 Nassau Street, New York City.
MYERS & GOLDSMITH, 100 Broadway, New York.
LOUIS H. ROWE, 165 Broadway, New York, Attorneys for Trustee.

DISTRICT COURT OF THE UNITED States for the Southern District of New York.—In the matter of PETER G. KEMP, Bankrupt.—Charles Shongood, U. S. Auctioneer, for the Southern District of New York in Bankruptcy, sells Friday, Dec. 21st, 1917, at 10:30 A. M., by order of the court, at No. 790 Greenwich Street, in the Borough of Manhattan, City of New York, assets of the above named bankrupt, consisting of 4 auto car trucks, patent power, dump trucks (1917 model), 6 heavy draught horses, 6 (4-ton) gravity trucks, 3 (3-ton) patent trucks, 11 (1 and 2-ton) patent, coal and sand trucks, 1 (3 h.p.) electric motor, 1 belt and chain conveyer, Fairbanks scales, desks, safes, office fixtures, etc., and immediately after said sale, at the Equitable Garage, 49th Street and Eighth Avenue, New York City, 1 White (7-ton) 1915 model truck.

HENRY B. SINGER, Trustee.
JOHN J. TOWNSEND, Referee in Bankruptcy, 31 Nassau St., New York City.
MYERS & GOLDSMITH, 100 Broadway, New York.
LOUIS H. ROWE, 165 Broadway, New York, Attorneys for Trustee.

IN THE DISTRICT COURT OF THE United States for the Southern District of New York.—In Bankruptcy.—In the matter of McCAHILL SODA FOUNTAIN CO., Bankrupt.—Chas. Shongood, U. S. Auctioneer for the Southern District of New York in bankruptcy, sells Wednesday, Dec. 26, 1917, by order of the Court, at 10:30 A. M., at 256 West 23rd St., Borough of Manhattan, assets of the above bankrupt, consisting of Soda Fountain Interiors, Parts, Accessories, Material used in the construction of Soda Fountains, Machinery, Office Fixtures, etc. Also the assignee's right, title and interest in and to the fixtures of the Martha Washington Candy Shop.

WILLIAM L. MORCK, Assignee.
WILLIAMS, FOLSOM & STROUSE, Attorneys for Assignee, 55 John Street, New York.

BANKRUPTCY NOTICES.

U. S. DISTRICT COURT, SOUTHERN District of New York.—Bankruptcy.—No. 24222.
Notice is given that BENJAMIN PEARLMAN, bankrupt, has applied for a discharge from all his debts. Creditors and parties interested are ordered to attend before this court, in Post Office Building, Manhattan, New York, on Monday, January 28th, 1918, at 10:30 A. M., there to show cause why discharge should not be granted.
MACGRANE COXE, Referee in Bankruptcy.

U. S. DISTRICT COURT, SOUTHERN District of New York.—Bankruptcy.—No. 24806.
Notice is given that AARON A. JACOBUS, bankrupt, has applied for a discharge from all his debts. Creditors and parties interested are ordered to attend before this court in Post Office Building, Manhattan, New York, on Monday, January 28th, 1918, at 10:30 A. M., there to show cause why discharge should not be granted.
MACGRANE COXE, Referee in Bankruptcy.

U. S. DISTRICT COURT, SOUTHERN District of New York.—Bankruptcy.—No. 25169.
Notice is given that JESSE M. BROW, bankrupt, has applied for a discharge from all his debts. Creditors and parties interested are ordered to attend before this court, in Post Office Building, Manhattan, New York, on Monday, January 28th, 1918, at 10:30 A. M., there to show cause why discharge should not be granted.
MACGRANE COXE, Referee in Bankruptcy.

U. S. DISTRICT COURT, SOUTHERN District of New York.—Bankruptcy.—No. 24865.
Notice is given that ABRAHAM J. GOLDSTEIN, bankrupt, has applied for a discharge from all his debts. Creditors and parties interested are ordered to attend before this court in Post Office Building, Manhattan, New York, on Monday, January 28th, 1918, at 10:30 A. M., there to show cause why discharge should not be granted.
MACGRANE COXE, Referee in Bankruptcy.

U. S. DISTRICT COURT, SOUTHERN District of New York.—Bankruptcy.—No. 24,846.
Notice is hereby given that BENJAMIN GOLDBERG has applied for a discharge from all his debts. Creditors and parties interested are ordered to attend before this Court in Post Office Building, Manhattan, New York, on Monday, January 21st, 1918, at 10:30 A. M., there to show cause why discharge should not be granted.
PETER B. OLNEY, Referee in Bankruptcy.

U. S. DISTRICT COURT, SOUTHERN District of New York.—Bankruptcy No. 25264.
Notice is hereby given that MYER BEHAL has applied for a discharge from all his debts. Creditors and parties interested are ordered to attend before this Court in Post Office Building, Manhattan, New York, on Monday, January 21st, 1918, at 10:30 A. M., there to show cause why discharge should not be granted.
PETER B. OLNEY, Referee in Bankruptcy.

U. S. DISTRICT COURT, SOUTHERN District of New York.—Bankruptcy.—No. 24,807.
Notice is hereby given that NATHAN THUMEN has applied for a discharge from all his debts. Creditors and parties interested are ordered to attend before this Court in Post Office Building, Manhattan, New York, on Monday, January 21st, 1918, at 10:30 A. M., there to show cause why discharge should not be granted.
PETER B. OLNEY, Referee in Bankruptcy.

U. S. DISTRICT COURT, SOUTHERN District of New York.—Bankruptcy.—No. 22,968.
Notice is given that HENRY STEIN, bankrupt, has applied for a discharge from all his debts. Creditors and parties interested are ordered to attend before this court in Post Office Building, Manhattan, New York, on Monday, January 21st, 1918, at 10:30 A. M., there to show cause why discharge should not be granted.
SEAMAN MILLER, Referee in Bankruptcy.

U. S. DISTRICT COURT, SOUTHERN District of New York.—Bankruptcy.—No. 25,162.
Notice is hereby given that FELIX RESNICK has applied for a discharge from all his debts. Creditors and parties interested are ordered to attend before this Court in Post Office Building, Manhattan, New York, on Monday, January 21st, 1918, at 10:30 A. M., there to show cause why discharge should not be granted.
PETER B. OLNEY, Referee in Bankruptcy.

U. S. DISTRICT COURT, SOUTHERN District of New York.—Bankruptcy.—No. 25,242.
Notice is hereby given that ALTER M. BRODY has applied for a discharge from all his debts. Creditors and parties interested are ordered to attend before this Court in Post Office Building, Manhattan, New York, on Monday, January 21st, 1918, at 10:30 A. M., there to show cause why discharge should not be granted.
PETER B. OLNEY, Referee in Bankruptcy.

U. S. DISTRICT COURT, SOUTHERN District of New York.—Bankruptcy.—No. 25260.
Notice is given that LEO ZIMMERMANN, a bankrupt, has applied for a discharge from all his debts. Creditors and parties interested are ordered to attend before this Court in Post Office Building, Manhattan, New York, on January 21, 1918, at 10:30 A. M., there to show cause why discharge should not be granted.
Dated, New York, December 20, 1917.
WILLIAM H. WILLIS, Referee in Bankruptcy.

U. S. DISTRICT COURT, SOUTHERN District of New York.—Bankruptcy.—No. 24651.
Notice is given that JOSEPH SCHROEDER, a bankrupt, has applied for a discharge from all his debts. Creditors and parties interested are ordered to attend before this Court in Post Office Building, Manhattan, New York, on January 21, 1918, at 10:30 A. M., there to show cause why discharge should not be granted.
Dated, New York, December 20, 1917.
WILLIAM H. WILLIS, Referee in Bankruptcy.

CALENDARS AND DECISIONS

CASES WILL BE CALLED IN THE ORDER GIVEN BELOW.
(<) This character means versus or against.

FEDERAL.

Supreme Court.

WASHINGTON, Dec. 20.—111—E. T. Krueger, aplt., v. the U. S.—Submitted for aplt. with leave to apellee to file brief within ten days.
100—W. E. Martin, Jr., trustee, &c., pet., v. Commercial National Bank of Macon, Ga.—Argument continued for respondent and concluded for petitioner.
102—S. Omaechevarria, pltf., v. the State of Idaho—Argument commenced.
106—Union Trust Co., pet., v. M. K. Grosman et al.—Argument commenced for petitioner.
Adjourned until tomorrow.
Call for Dec. 21—Nos. 100, 104, 105, 106, 107, 108, 109, 112, 113 and 114.

Southern District.

UNITED STATES CIRCUIT COURT OF APPEALS—Second Circuit—Ward, Rogers and Hough, JJ.—At 10:30 A. M., in Room 433, P. O. Building.
Strauss<Silverstein. Hudson<Barge Rebecca. Universal Co<SS Ada. Rederiak, &c<Universal Co. Erie RR<Linnekogel. 3d Av Ry<Mills. Higgins<Anglo-Algerian SS Co. F I A T<Ramey. Kornbg<Atlanten. Taylor<Fram.

DISTRICT COURT—Mayer, J.—Room 1, Woolworth Bldg., 12th floor, at 10:30 A. M. Admiralty.
Pendleton<Pierce. NY & Cuba Mail SS<Akerlund. Ocean S S Co<Standard Oil Co. US<Tug O L Hallenbeck and Scow 34 S. Same<Tug Columbia and Scow C. D. 28. Paquette<Cornell Steamboat Co. Marston<Tug P RR 14. B & O RR<Penn RR. N Y C RR<same. Oliver<SS Regina L'Italia. Seaboard & Gulf SS Co<NY & Cuba Mail SS Co. (2.) France & Canada SS Co<SS Ultonia. D, L & W RR<Tug Transfer 12. Bush Terminal Co<Tug H C Moore. Sullivan<Ross. Blanch<Tug R G Townsend. White<B & O RR.

DISTRICT COURT—Manton, J.—Room 235, P. O. Bldg., at 10 A. M.—Motion calendar.
Woods<Tug Henrico. Gordon<Tug Mahanay. Woods<Tug Fisher. Same<Tug Overbrook. McGirr<Tug Forward. Donovan<Tug Hudson. So Pac Co<Scow 7, N Y T R Co. Poissant<Lake Champlain Transp Co. Devoe<same. Grandette<same. Phalin<same. US<Tug Kate Jones & Scow B B 19, (2.) Same<Tug Kate Jones & Scow B B 17. Same<Tug J W Scott & Scow C D 19. Same<same & Scow C D 23. Same<same & Scow Sea Bird. Same<Tug Princess & Scow O 20. Same<same & Scow D I 2. Same<same & Scow O 21. Same<Tug P J T 7 & Scow 22, M T & T. Same<Tug Wm Taylor & Scow 45 M. Same<same & Scow 43 M. Same<same & Scow 50 M. Same<Tug Wilcox. Newman<Interocean Forwarding Co. Dailey<Tug Mahanay. Horwitz<Weil. Gallagher<Erie. Hannetig<Sutherland. Owen<Breitung. Shaine<Kugelman. Reid Donald<Kroeschell. US<SS Panuco. Same<SS Mongolia. Rice<Mayer. Lawrence<Bethlehem Steel Co. Miner<Lake Champlain Transp Co. R & R Lime Co<Pendleton. Foster<Callaghan. Martin<NY,NH&HRR. Societe<Consol Filters Co. Kelianowski<C & O Ry. Blumenthal<Economides. Holt<Cox. Same<Glens Falls. Same<G & R F Ins. Same<Hartford. Same<L L & G Ins. Schussler<Star Seaboard. Gen Eng Works<SS Irtysch. Swacker<Black Diamond. Smith<Yates. Evans<Tug Genesta. Rice<Mayer. Carver<Nassau. Hailparn<Francis. Landsiedel<Munn. Wohlers<Steiner. Sternau<Borgfeldt. Luckenbach<Universal. Pocahontas<Federal. Teplitsky<R E A SS. Wolf<SS Manchuria. Oktieselskabet<20,029 Bags Sugar. Same<Jamieson. Same<Nat C & T Co. Herman<SS Owega. McGuire<P RR. US<Belochistan R W Co. (2.) Blaumer<Reisler.

Eastern District.

DISTRICT COURT—Veeder, J.—In Room 312, P. O. Bldg., Brooklyn, at 10:30 A. M.—Bonds.
US<Lopez. Same<Fitter. Same<Abrano. Same<Hampton. Same<Hoffman. Same<Banget. Same<Kammerer. Same<Van Haaron. Same<Brown. Same<Wilkins. Same<Williams. Same<Kronhoff. Same<Daly. Same<Cullen. Same<Boughal. Same<Blackner.
Naturalizations.

DISTRICT COURT—Chatfield, J.—At 2 P. M. in Room 323, P. O. Bldg., Brooklyn.
Discharges: Joseph Fletcher. John Marks. Aaron Gordon. Max Robert Schnabel. Charles D Schlenoff of the firm of Schlenoff Bros. John E Sullivan. Louis Levey.
Compositions: Union Stables, Inc. Lawrence Lefkowitz.
Motions: Gussie Nankin (2.) E B Jordan & Co (2.) Ladislaus W Schwenk (2.) Paul Albert (2.) Chipurnoi Bros. Samuel Ettinger. Jacob Hirschaut. Morris Berman. John Koracs. A Harvey & L Hiers. Flemish Phonograph Co.

STATE.

Court of Appeals.

Fairello<Murray. Southee<Binghamton Ry Co. Wheeler<Town of Barker. Gressing<Musical Instrument Sales Co.
Court recesses Friday until Jan. 7.

NEW YORK COUNTY.

Supreme Court.

APPELLATE DIVISION—Clarke, P. J.; Laughlin, Dowling, Smith, and Page, JJ.—At 10 A. M.—Motions.
Salomon<Lowenstein. Dressel<Hanser. Greenberg<Marsh (2.) Re CNY (Pier Old 49, E R.) Robinson<Rodgers. Lord<U S Transp Co (2.) Hancock<Hancock. Francini<Sherwood. Weiners<Light. Kessler<Eastern Zinc Ref Co. Mayer<Rothstein. Levy<Comml Trust. Friedner<Schneck. Noyes<First Nat Bk. Witmark & Sons<Hall-Berwin Corp (2.) Frankenberg<Perlman. McElwain Co<Primavera. Slayback<Alexander. Re Hopper. Helburn-Thompson Co<All-Americas Merc Corp. Murtha<Lewis. McCormick<Walker. Holmes<Camp. 461 Eighth Av Co<Childs Co. Jacobson<Int R T. Dale<Lambart. Smith<Goldsborough. Lynch<O'Reilly. Brown<Robinson. L I RR<Public Serv Comm. Re O'Brien et al (3.) Stockum<Lambert Hoisting, &c, Co. Re French et al. Josephy<K C, M & O Ry.

Nonenumerated motions at 10:30 A. M.
Oppenheimer<Curiel. Bobrick<MacKenzie. Ash<United Toilet Goods Co. CNY<South Bklyn Ferry Co. Hewitt<Gere. De Beixedon<Schenkeisen. Farenholts<Meinhaysen. Re Schwartz. Ludwig<Herrman. Palofsky<Kobriner Benevolent Assn (re Feinstein.) Same<same (re Rosalinsky.) Stern Pub & Novelty Co<Bastian Bros Co. Eckerson et al<Eckerson, as ex's. Silberstein<Silberstein. Schwab<Schwab. Cuban-Am Tel & Tel Co<G Musso Co, &c. Stillman<Stillman. Farmers Loan & Trust Co, as trustee, &c<Wagstaff et al, &c. (Mary G Shelly.) Huston<Cohen (2.) Coughlan<Crocker (2.) Shames<Barrett, &c. Goldschmidt<Town of Arcadia. Brender, as admr, &c<NY, O & W RR. Re Mook, decd. Fels & Co<Philippine Vegetable Oil Co. Cerzosie<Warden N Y Co Penitentiary (People, &c, ap.) Bamberger<Beal. Meyer<same. Jutkovitz<Maryland Casualty Co. Krieger<Fearing. Newson<Hoggson Bros. Menasha Woodenware Co<Landeck. Samson, &c<Trustees of Columbia Uni. Hart<Hart. Clark<Gibson. Brock, &c<Poor. Re Jas C Thomas, Jr, for examination of ballots cast for office of Alderman, 28th Aldermanic District. Kings Co Lighting Co<Woodbury, as Attorney General (Oscar S Straus et al, Pub Serv Commrs, First Dist., res.) Zimmerman<Empire Mort Co. Gottlieb<New England Pan Hat Co.

APPELLATE TERM—Recess.

SPECIAL TERMS—Part I.—Platzek, J.—At 10:15 A. M.—Litigated motions.
Etchingham<Rooney. 42d Mann & St Nich Ry<US Wood Pres. Peters<Lennine. Am Wet Wash Ldry<Richter. Yokel<Yorkel. Munn & Co, Inc<Beach. Int Ry of Cent Am<Zemurray. Studin<Shoninger Bros. Kantrowitz<Stutz. Pattee<Harper. Re Jacobson. Fribourg<Rosenfeld. Rosenstock<Steinfeld. Joy<Anderson Gal. Latham Automatic Registering Co<Little & Ives Co. Mayher<Rumble. Tutt<Tutt. Katzman<Katzman. Mats<Mats. W M Lovett<France-Am Chemical Co. Gevirtz<Villeneuve Imp & Exp Co. Wolfson<Newmark. Avedon<Gem Dress House, Inc. Venter<R S Burham Packing Co. Gen Inv Co<Bethlehem Steel Co. Jackson<same. (3) Gen Inv Co<same (2). Jackson<same. Gen Inv Co<same. (2.) Jackson<same. Mueller<Mueller. Re Regent Realty Co. Pierce<Pierce. Waghtel<Trow Directory (2.) Sanford<Baker. Mansfield<McIlreen. Kresh<Hunter. Guaranty Trust Co<2d Av R R (Kiernan Reaver.) Lewin<Toomey. Patricia Corset Co<Stark. Lowe<Am Trading Co. Corn<Herzog. Re Hellman. Franch<N Y Rys. Morris<Morris. Kenny<Henderson. Employers Liability As<Stan Textile Co. Schacht Iron Wks<Gentles. Black<Haims. Del Gaudio<Giannattasio. Rochelle Roofing<same. Katzewitz<Katzewitz. Hillyard<Garfield Const Co. Mirsky<Borden & Sons. Rosenthal<Rosenthal. Canton Art Metal<Greis. Redmond<Stoneham. Fowler<Sand. Gould<Goulo. Sherman<Piel Bros. Bamberger<Cook. Dufarquet Huot & Moneuse<Gutwillig. Rapp<Hance. Agence Francaise<Williams. Means<Corn Exc Bk. Baum<Perez. Bloomingdale<Waller. Levy<Parisian R E Co. Re Scanlon. Commercial Trust<Bradley. (2.) Dougherty<Am Clay Machinery Co. Willer<Buchalter. People ex rel Zipfel<Finley. Wood<Steiner. Stagg<Garrison Co. Kenny<Henderson. Re Cattarani. Silverberg<Smith. Re Mather. Liston<Liggett Co. Cavanaugh<Caltucell & Co. MacKnight<Patten. Re Lawrence. Flournoy<Boston Transcript Co. Browne<Forward Asso. Douglas<Boston Transcript Co. Re Murray.

Black & White Cab<Pitts Taxi Co. Re White Pure Food Eating Place. Re Henrich. Re Kraus. Re Journeay. (2.) Re Wanerman. Howard<Howard. Roth<Madison Av R E. Crandall<Elsen Rlty.

PART II.—Gavegan, J.—At 10:30 A. M.—Ex parte business.

PART III.—Hotchkiss, J.—At 10:15 A. M. Motions: Maier<Wagner. Goldstone<Mincher. United Dressed Beef Co<Pierpoint. Mendel<Mendel. Demurrer: W 40th and 41st St Rty<NY Edison Co. Undefended divorces: Russell, Kaminsky, Mosher, Kuntz, Harsley, Weinstock, Spanuth, Kuss, Augustine, Relia, Vitale, Drayton, Faris, Pemberton, Fisher, Byrus, Zelikowitz, Ruffino, Rushmore, Clark, Zyskind, Carter, Leibovitz, Brantley, Borscher, San Filippe, Brier, Weber, Weinstein, Prudowsky, Overdorf. Preferred causes: US Trust<Hammond. Kassan<Kassan. General calendar: Man L I Co<Hammerstein Opera Co. Case on.

PART IV.—Greenbaum, J.—At 10:30 A. M. Clear.
PART V.—Not in session.
PART VI.—Delehanty, J.—At 10:30 A. M. Case on.
PARTS VII. and VIII.—Not in session.

TRIAL TERMS—Part II.—Newburger, J.—At 10 A. M.
Scharr<Stern. Oudin<Tracy. Schlesinger Radburn Corp<Frankenstyne, (2.) Richards<Rosenzweig. Jeffers<Mack. Schapiro Co<Amer Bobbinet Co. Case on. Martin<Gould.

PART III.—Donnelly, J.—At 10 A. M.
Inq—Hero<Hookey (2.) Drabin<NY Rys. (2.) Salsano<Kiosk Cont. P Flatow<Johnson. A Flatow<same. Feron<Int Brew Co, Inc. Zinschitz<Central Brew Co. Gabriel<Wells & Newton Co. F Montgomery<Webber. N Montgomery<same. Hammett<Smith. Dinnes<Schoenbach. D Nachman<Johann. I Nachman<same. M Freedman<Wellwood. S Freedman<same. Juliani<Dock Cont. Angeloni<Ruppert. F Barbone<Levitt. G Barbone<same. Busshart<Orange Co Milk Assn. Margulies<NY City Interborough Co. Spitzer<Richmond Lt & Power Co. Doyle<Empire Carrying Corp. P Curto<Int R T. G Curto<same. Lanzareno<Barbara. A Corn<NY Rys. C Corn<same. Rosenthal<Leby. Goldman<Lanigan Bros, Inc. Marks<Lusch. Needem<Witkin Truck Co, Inc. Gubitosa<Staffe. Asley<De La Vergne Machine Co. Bassman<NY Rys. Rosenzweig<O'Conner. Goldberg<Fogel. Halperin<McAllister Steamboat Co. Donaldson<Donaldson. (2.) Hamilton Bldg Co<R T Subway Const Co and CNY. Guaggento<R Hill, Inc. Castelli<A Hupfels Sons. McEntee<NY Rys. Max Yuditz<same. Meyer Yuditz<same. Carroll<Strang. Hales<Cushman. Berkowitz<Solomon. Abramowitz<Danziger. Abramowitz<same. Garlick<Gellis. Plaw<Rothschild. Kirschner<NY Rys. (2.) Reese<Twombly. Silverman<I Haas & Co, Inc.

PART XIV.—Tierney, J.—At 10 A. M. Rector, Church Wardens, &c, St. Clement's Church<Greenwich Bank.

TRIAL TERM.—Causes assigned from the day calendar to the various parts for trial. See Rule 7, amended Trial Term rules.
PART III.—Donnelly, J.—At 10 A. M. Case on.
PART IV.—Dugro, J.—At 10 A. M. Case on.
PART V.—Erlanger, J.—At 10 A. M. Case on.
PART VI.—Lehman, J.—At 10 A. M. Recess.
PART VII.—Ordway, J.—At 10 A. M. Case on.
PART VIII.—Goff, J.—At 10 A. M. Clear.
PART IX.—Hendrick, J.—At 10 A. M. Case on.
PART X.—Cohalan, J.—At 10 A. M. Case on.
PART XI.—Pendleton, J.—At 10 A. M. Case on.
PART XII.—Giegerich, J.—At 10 A. M. Clear.
PART XIII.—........, J.—At 10 A. M.
PART XIV.—Tierney, J.—At 10 A. M. Clear.
PART XV.—Weeks, J.—At 10 A. M. Recess.
PART XVI.—Ford, J.—At 10 A. M.—Case on.
PART XVII.—Whitaker, J.—At 10 A. M. Case on.
PART XVIII.—Mullan, J.—At 10 A. M. Case on.

Surrogates' Court.

CHAMBERS—Cohalan, S.—At 10:30 A. M.—Motion calendar: Joseph C Sirout, Jacob Schmal, Rebecca Elsner, &c, Anthony Mancuso, Patrick Hennessy, Max Roth, Michael O'Connell, Jeannie H Heaton, Margaret E Murray, Philip Wooley, Morton K Leavitt, Max Roth, Isaac B Owens, William Haseney, Louis J Wilson, Frederick Brommer, Patrick F Kelleher, Abraham Rosenberg, Fannie Rosenberg, Rose Rosenberg, Annie Surkis, Cornelius O'Leary, Paolo Campo, Modesto Graziani, Marje Poje, Abe Wilson, inf, Giuseppe Gigliotti, Diego Secane, Peter Caffrey, Victor Wellisch, Thomas H Hubbard, George A Blessing, Ellis V Hirsh, Jacob Appell, Joseph Nevine, Flora A Gordon, Henry Fennell, Annie J Dade, Dominick Colaizzi, Warner Van Norden, Patrick Larkin, William Josephy, Abraham Wolbarst, Bernard Goodwin, Benjamin N Disbrow, Mary L Eddy, Helen C Juillard, Emil M Berger, Daniel Buckley, Robert J Gray, Daniel S Doran, Laura A Peck, Samuel J Huggins, Laura E F Caspar, John H Hebelage, Lydia E De Forest, Allan M Jenks, Mary Boyd, James Sullivan, Thomas M Murry, Peter Caffrey, Patrick Skelly, William W Raynolds, William Miller, Thomas Dunn, George O Howe, Katie Galvin, Mathilde Odermatt, &c, Johanna Jordan, Mary Healy, Pallegro Cafferata, Ellis M Wilson, Mary Lynch, Tanbe Chernow, &c, Mary Casey, Jacob W Cornwell, Samuel Elets, Abraham Gassner, Elizabeth Menges, Samuel Friedman, Julia Jerrigan, Evelyn B Harris, Timothy J Kieley, Thomas H Hubbard, Jacob Doll, David Y Kinniburgh, Mayer Sichel, Benjamin Einstein, Benjamin F Einstein, William Schlemmer, Max Wilcke, Augusta Hyatt, Benjamin Hart, Michele Catoggio, John Annin. Estates of: Reuben E Crowdus, (issue of fact,) Sarah R Wolbarst, (same,) Meyer Shabanka, (same,) Esther Feigenbaum, (same,) Adeline Grant, (same.) Wills for probate: Emilio A R Zayas, John Sheridan, Forrest E Hammond, Johanna Frank, George W Wanmaker, Jennie M W Ferris, Victor Heimberger, Louis Keim, Michael McCaul, Richard Weil, Julius Goldberg, Orange M Paschal, Caroline Krumivied, Charles Howard, Charles Heyroldel.

TRIAL TERM—Fowler, S.—At 10:30 A. M.—No day calendar.

City Court.

SPECIAL TERM—Part I.—Zeller, J.—At 10 A. M.—Motions.
Brandenstein Co<Wolfe. Ritter<Klugman. Schoening<Stand Musical String, &c, Co. Feldhamer<Steinhauser. Stern<Cassell. Fishman<Freedman. Wyler<Mayer. Sandler<Bergman, (2.) Rachmel<Richards. Weinberg<Peristein. Riegerman<Levy. Nicoll<Lippincott. Abraham<Burger. Am Gas Co<Hoelscher. Mendelson<Gilmore. May & Co<Rogers. Wofford<Simpson. NY Tel Co<Barbrick. Gerstein<Schwartz. Rosenberg<Manion. Liberman<Levinsohn. Schoenberger<Chasaignac. Stewart Dist Co<Carroll. Hemingway<Grand. Richards<Van Slyke. Lightner<Hartman-Blachard Co. Harbus<Edelman. Handley<Penn RR. Kamerman<Harris. Wyler & Co<Mayer.

PART II.—Allen, J.—At 10 A. M.—Ex parte business.

TRIAL TERMS—Part I.—Schmuck, J.—At 9:45 A. M.
Barkin<Callan Bros. Kobrin<Weiner. Hapeney<N Y Life Ins Co. Saglimmenti<N Y Rys. Ruggiere<Hanagan. Mutchnick<Flynn. Katz<Landberg. Drucker<Greenwald. Polonofsky<Blake. Lehner<N Y Rys. Allen<Streeseman. Dorfman<Lion Brew. Lewis<3d Av RR. Giblin<Fleit. Cooperman<Butensky. Adams<Luke. Kelly<Peckle. Zuckerman<Speiser. Timmins Rty Co<Schlechter. Wildofsky<Int R T (2) Mauro<Empire City Subway Co (2.) Rosenfeld<NY Rys. Wasserman<Chaimowitz (2.) Terocco<NY Rys. Cairns<Rader. Connor<Union Ry. Goodman<Demorest & Little Corp. Sahora<McGrath. Gilmore<Hausman. German Co<Apex Eqp. Robin<Winslow. Hayes<Irish-Am A C. Cardile<Scopelliti. Bleakley<NY Rys. Hoffman<I R T. (2.) Goldberg<Ehrlich. Durst<Saxonia Dress Goods Mills. Jidkins & McCormack Co<New Tog Mfg Co. Nat Cash Reg Co<Allwin Rty Co. Mancuso<Stern. Riverside Printing Co<Gray. Rubin<I R T. Wilbardo<same. Lilley<5th Av Coach. Sapinoff<Campe Corp. Youngblood<B & O RR. Cipollaro<NY Rys. Blaney<Korn. Lynch<Ginsberg. Marcovitz<H & H Co. Greenberg<Goldberg Son & Co. Feldman<I R T. Kinsey<N W Theat. Nieberg<Adrian. Varney<Wayne Oil Tank, &c, Co. Krohnberg<Alpert. Weingard<NY Edis Co. Kaufman<NY Rys. Levy<same. (2.) Mandelbaum<same. Schneider<Aschley. Negley<Columbia Nat Life Ins Co. Berustein<Cohen. Davis<Rosenthal. Carlin<I R T. (2.) Nat Carton Serv Corp<Berkowitz. Gelfand<NY Rys. Davis<I R T. Gottlieb<5th Av Coach. Glannon<Empire Carrying Corp. Blatter<NY Rys. Portman<same. Marconi Wireless Tel Co<Nat Surety Co. Scheuer<Blauman. Fischer<I R T. Le Dico<Bruckner. Leimfuss<Con Gas Co. Sont<Nor Gas Co. Mussman<Frank. Sidelsky<St N Baths. Helmoff<Lefrak. Stein<Horowitz. Egelkin<Mutual Mc. Dermott Dairy Corp. Sutton<NY Rys. Pflaster<Bonwit. Schacher<Nigra. Gilse<Kittel. Price<I R T. Pfeiffer<NY, O & W RR. (2.) Clear.

SHORT CAUSE CALENDAR—No day calendar.
PART II.—Strasbourger, J.—At 10 A. M. Clear.

PART III.—McAvoy, J.—At 10 A. M.—Commercial calendar.
Greenberg<Kananack. Majestic Metal Bed Co<Markel. J R Waist & Dress Co<Bloom. Woolf<Finsilver & Still Co. Rosenstein<Hammerstein. Burger<Salomon. Mendelson<Rabinowitz. Groman<Berthet. Bacon<Driggs Ordnance Co. Strimin<Burnstine. Shlinek<Siegelstein. Cohen<Improvement Co of NY. Same<Dyckman Bldg Corp. Lewis Fur Co<Herman Barsch Co. Zalounick<US Fire Ins. Same<North River Ins. Indelli & Conforti Co<Barrett Co. Wangrow<Wangrow. Mazzarelli<Fidelity & Dep Co. Nippon Am Co<N E Panama Hat Co. Moskowitz<Miller. Case on.

PART IV.—Finelite, J.—At 10 A. M.—Case on.
PART V.—O'Dwyer, C. J.—At 10 A. M.—Case on.
PART VI.—Walsh, J.—At 10 A. M.—Clear.
PART VII.—Smith, J.—At 10 A. M.—Clear.
PART VIII.—La Fetra, J.—At 10 A. M.—Case on.

Referees Appointed.

SUPREME COURT—Gavegan, J.—Orth<Arudstein—Cornelius Huth.
SUPREME COURT—Platzek, J.—Moset<Smith—Joseph V. Mitchell. Mechanics' Bank<Adler—Myron Sulzberger. U. S. Trust Co.<Peerless Holding Co.—Theon G. Strong. Zimmerman<Rimeri—James M. Vincent.
SUPREME COURT—Newburger, J.—Gibbel<Susskind—Hon. Lewis J. Conlan, (Official Referee.)

Receivers Appointed.

SUPREME COURT—Gavegan, J.—Excelsior Sav. Bank<Ray Charig—Joseph M. Edelson. Robert L. Harrison<H. Schurin—Reuben L. Maynard. City R. E. Co<Katzen Realty Co.—Joseph T. Ryan.
SUPREME COURT—Platzek, J.—City R. E. Co.<Lucy Hardy—John J. Mackin.

BRONX COUNTY.

Supreme Court.

SPECIAL TERM—(Chambers)—Finch, J.—At 10 A. M.—Ex parte business.
SPECIAL TERM—Finch, J.—Motion calendar.
McPherson<Culyer. Frasier<Cottage Rlty. Green<McPherson. Leipstuckel<Schmidt. Battaglia<Randall Co. Goldman<Goldman. Parsons<Parsons. Byrne<Bach. Joseph<Joseph. Currier<Koellsted Cont. Becker<Benenson.
SPECIAL TERM FOR TRIALS—Finch, J. Case on.
Pecchio<Pecchio. No day calendar.
TRIAL TERM—Part I.—Mitchell, J.—No day calendar.
PART II.—Finch, J.—Cases to be sent from Trial Term, Part I.
PART III.—......., J.—Cases to be sent from Trial Term, Part I.

Surrogate's Court.

CHAMBERS—Schulz, S.—Ex parte business.
TRIAL TERM—Schulz, S.—No day calendar.

County Court.

SPECIAL TERM—(Chambers)—Gibbs, J.—Ex parte business.
SPECIAL TERM FOR MOTIONS—Gibbs, J.
People<Lukacfevica. Re Klein.
TRIAL TERM—Smith, J.
Inq—Klee<Keelbert Const Co. Frey<Zingeser. Kropf<I R T. Sorlsen Co<Rowan. Greenfield<I R T. Brooks<Katz. De Angelias<Union Ry. Patrone<Gioffre. Scharpf<Bin (2). Alliger<De Leon. Schechter<Pederson.

Receivers Appointed.

SUPREME COURT—Finch, J.—Michael J. Shea<Louise Rosenblum, et al—Jacob Weinberger. Bankers' Trust Co, &c<Annie Federman, et al—Jacob Neumark.

KINGS COUNTY.

Supreme Court.

APPELLATE DIVISION—Second Department Recess.
APPELLATE TERM—Second Department—Recess.
SPECIAL TERM—Part I.—Jaycox, J.—At 10 A. M.
Horohoe<Hogan. Burnham<New Amsterdam Casualty. Klein<Williams. Makowsky<Koch & Droge Piano Co (2.) Cromwell<Bynner. Klein<Williams. Tishman<Greenberg. Naughton<Kirch Hold. Greenbaum<Wissert Delivery Corp. Re Kings Co Mtg Co, No 1. Re same, No 2. Wohlgemuth<Strobel. Tompkins<Patchogue Mfg Co. Bay Ridge Sav Bank<McDonald. Healy<Healy. Lamuto<Di Pietro. Brooks<Moloney. Thomas<Post. Guilhot<Thurston Green Sea Turtle Co. Bensonhurst Yacht Club<Nostrand. Leach<Guinan. Townsend<Porth. Queens Co Trust<Clay. Re New Lots Av. (McConkey.) O'Conner<O'Conner.
PART II.—Faber, J.—Ex parte business at 10 A. M.
SPECIAL TERM FOR TRIALS—No day calendar.
TRIAL TERM—Adjourned until Jan. 7, 1918.

Surrogate's Court.

CHAMBERS—Ketcham, S.—No day calendar.

County Court.

PART V.—May, J.
Filangeri<Bordfeld. Carfagna<Benedetto. Parshelsky Bros<New Era Homes Co. Hopkins Security Co<180th St Holding Co. Massulis<Senft Cont'g. Coney Isl Const Supply<F E H Const.

WESTCHESTER COUNTY.

Supreme Court.

SPECIAL TERM—Tompkins, J.—At 10 A. M.
Lord<Vil of Tarrytown. Baumgartner<Baumgartner. Re Slason<Huber. Reynolds<Malcolm.
Also for the hearing of motions.
TRIAL TERM—Part I., Platt, J.; Part II., no assignment; Part III., Keogh, J.—At 9:45 A. M.
Calendar goes over to January, 1918, term.

Surrogate's Court.

AT WHITE PLAINS—Sawyer, S.
Wills for probate: William Hitchcock, Mary J Schoenberger, Adam G Innese, Anna P. Boland, Marion G Newcombe. Executor's accts: Martha W Elton, Louise Schilling. Motion: James L Reynolds. Probate of heirship: John Butler. Trust accounting: Robert I Murray. Administ'ter's acctg: Miranda Roake, John J Collins. Payment of claim: Caroline L Carpenter. To revoke probate: Thomas J Morrow.

County Court.

DAY CALENDAR—Young, C. J.
Bibbs<Unduch. Veloni<Tames. Cimino<Warthold. O'Leary<City of Yonk. Clark<Preuss. Brown<City of Yonk. Riley<O'Rourke. Busding<Elliott. Guadagno<Port Chester Hygeia Ice Co. Prisk<West Elec Ry. Bucci<Jacobs. Poelmitz<Skillen. Barber<Pravder. 303 5th Av Corp<Englis.

BANKRUPTCY NOTICES.

UNITED STATES DISTRICT COURT, Southern District of New York.—In Bankruptcy.—No. 13,954.—In the matter of THE JOSEPH CAVANAUGH CONTRACTING COMPANY, Bankrupt.
To the creditors of the above-named bankrupt:
NOTICE IS HEREBY GIVEN that on the 9th day of September, A. D. 1910, the said The Joseph Cavanaugh Contracting Company was duly adjudicated bankrupt, a first meeting of creditors was held November 14th, 1910, and Herman H. Kimmel, Esq., was elected Trustee herein; and the said Herman H. Kimmel, Esq., having departed this life, YOU ARE HEREBY NOTIFIED that a second first meeting of creditors will be held at my office, No. 2 Rector Street, in the City, County, and State of New York, on the 3d day of January, 1918, at 10:30 A. M., at which meeting the said creditors may attend, appoint a new trustee and transact such other business as may properly come before said meeting.
SEAMAN MILLER, Referee in Bankruptcy.

UNITED STATES DISTRICT COURT, Southern District of New York.—In the matter of ADOLF MANDEL, Bankrupt.—In bankruptcy, No. 20165.
To the creditors of the above-named bankrupt:
Take notice that the final meeting of the creditors of Adolf Mandel, bankrupt, will be held at the Post Office Building on Saturday, December 22, 1917, at 10:30 o'clock in the forenoon of said day, in Room 323 of said building.
EUGENE LAMB RICHARDS, Trustee.
Dated, December 15, 1917.

U. S. DISTRICT COURT, SOUTHERN District of New York.—Bankruptcy No. 24432.
Notice is hereby given that FERNANDEZ & GARCIA, INC., also known as ROMEO GARCIA & CO., has applied for a discharge from all its debts. Creditors and parties interested are ordered to attend before this Court in Post Office Building, Manhattan, New York, on Monday, January 21st, 1918, at 10:30 A. M., there to show cause why discharge should not be granted.
PETER B. OLNEY, Referee in Bankruptcy.

U. S. DISTRICT COURT, SOUTHERN District of New York.—Bankruptcy No. 25296.
Notice is hereby given that CHARLES ALBRECHT has applied for a discharge from all his debts. Creditors and parties interested are ordered to attend before this Court in Post Office Building, Manhattan, New York, on Monday, January 21st, 1918, at 10:30 A. M., there to show cause why discharge should not be granted.
PETER B. OLNEY, Referee in Bankruptcy.

U. S. DISTRICT COURT, SOUTHERN District of New York.—Bankruptcy No. 24597.
Notice is hereby given that EDWARD I. COHEN, also known as ISAAC COHEN, has applied for a discharge from all his debts. Creditors and parties interest are ordered to attend before this Court in Post Office Building, Manhattan, New York, on Monday, January 21st, 1918, at 10:30 A. M., there to show cause why discharge should not be granted.
PETER B. OLNEY, Referee in Bankruptcy.

U. S. DISTRICT COURT, SOUTHERN District of New York.—Bankruptcy.—No. 24,840.
Notice is given that WILLIAM H. PARKERTON, bankrupt, has applied for a discharge from all his debts. Creditors and parties interested are ordered to attend before this court in Post Office Building, Manhattan, New York, on Monday, January 21st, 1918, at 10:30 A. M., there to show cause why discharge should not be granted.
SEAMAN MILLER, Referee in Bankruptcy.

REAL ESTATE FIELD

The sale of a loft building on Crosby Street yesterday attracted attention to the old mercantile district, where there has been a quiet but steady buying movement in progress.

Daniel H. Jackson bought from the Central Trust Company and George F. Johnson, Jr., as trustees, the seven-story loft building at 97 Crosby Street, on a lot 25.1 by 88, between Prince and Spring Streets. It is leased to one tenant at a reported rental of $4,200 per annum.

$300,000 Apartment-Dwelling Trade.

The B. F. Construction Company, Charles Flaum, President, has sold the two five-story new-law apartment houses at 1,601 and 1,605 University Avenue. The buildings have just been completed and occupy a plot with a frontage of 190 feet and a depth of 100 feet. They are arranged to accommodate seventy-five families, with suites of three, four, and five rooms.

In addition to a cash payment the Nason Company gave in trade the four-story dwelling at 10 West Eighty-fourth Street, on lot 21 by 100, near Central Park West, valued at $30,000. The transaction involved about $300,000, and was negotiated by William S. Baker and Henry J. Kantrowitz.

Christmas Gift for Bride.

The three-story business building at 52 Fulton Street, southeast corner of Cliff Street, on a lot 11 by 28, one of the smallest in the downtown section, has been sold by Henry J. Trevor to clients of Stoddard & Mark. The buyers intend to present the property as a Christmas gift to a bride. The building is assessed at $19,000, but is understood to have cost the seller $32,000. The Charles F. Noyes Company was the broker in the sale.

Interesting Chatham Square Lease.

Economous & Theodoes, importers and exporters of Oriental products, have leased from Bartholomew Sbarboro, now in Italy, and represented by Augustus Sbarboro, the store, mezzanine floor and basement at 17 and 18 Chatham Square through to 6 and 8 Catharine Street, containing about 6,000 square feet.

The lease is for ten years at a graduated rental beginning at $2,000 a year and advancing to $2,400, and was negotiated by Jacob Finkelstein & Son. The property was recently altered at a cost of about $20,000. The same space prior to that time only returned a rental of about $1,200 a year.

Investor Buys $90,000 Parcel on Fulton Street.

As a permanent investment Henry Allen purchased from Charles Laue 119 Fulton Street, running through the block to 50 Ann Street. There are two five-story buildings on the plot, which fronts twenty-five feet on each street and is 120 feet deep. It was held at $90,000, the seller having purchased the property last October from the Lawyers' Mortgage Company. Alexander J. Roux & Co. negotiated the sale.

Resale of Heights Dwelling.

An investing client of Edward J. Thompson purchased from Samuel Kronsky, 124 West 160th Street, a three-story dwelling on a lot 18 by 100. The property, which is located opposite Roger Morris Park, was acquired at public auction by the seller last month.

A $215,000 Bronx Trade.

The Henry Morgenthau Company sold to the Benenson Realty Company the two five-story apartment houses known as 887 and 891 Southern Boulevard, each on a lot 74 by 105, containing fifty-four apartments and ten stores, which were held at $85,000 each.

The purchasers gave in part payment the block front on the south side of 165th Street, between Clay and Teller Avenues, 127 by 250, which was held at $45,000. Selkin & Mintz negotiated the deal.

Bronx Sales.

C. E. Rapport purchased from the Minsmith Realty Company a plot, 202 by 61.2 by 200 by 60 on the west side of Lind Avenue, running through to Sedgwick Avenue, 260 feet north of Devoe Street.

Anna Venezia sold to Edward E. Miers 2,339 Beaumont Avenue, a four-story tenement on a lot 25 by 100, located near 189th Street.

Brooklyn.

Henry Buttenheim has purchased through Joseph P. Day from the estate of Rebecca S. Blumenthal, Walter Blumenthal, executor, the property at the northeast corner of Boerum and Humboldt Streets, known as 173-181 Boerum Street and 142-150 Humboldt Street, 50 by 100.

This plot is improved with a four-story brick building and a two-story brick building, used for business purposes, with stores on the street level and lofts upstairs. The property was offered at auction on last Tuesday at Mr. Day's special sale, and was purchased by one of the heirs for $21,500.

Queens Borough Sales.

The Gascoyne Realty Company has taken title to a plot, 160 by 100 feet, on the west side of Bigelow Avenue, 80 feet north of Atlantic Avenue, Woodhaven, purchasing the land from the Allyn Realty Corporation at a price reported to be between $8,000 and $10,000. The trust will be divided into ten lots, with a frontage of 16 feet each, and plans are now being prepared for single family frame cottages to cost $2,500. The company has given building mortgages on the deal aggregating $22,500.

The Platina Holding Corporation, also operating in the Woodhaven section, has taken title to a plot, 106 by 70 feet, on the southeast corner of Liberty Avenue and West Street, and will erect five dwellings, the corner property to include a store. This building deal will cost about $15,000. The dwellings will face on Liberty Avenue.

Westchester County.

The Scarsdale Estates Organization sold the property owned by Frank A. Shaw at the corner of Walworth Avenue and Charles Place, in the Greenacres section of Scarsdale, to a New York business man.

Commercial Leases.

The dwelling at 10 West Fifty-eighth Street has been leased for Alice A. Stearns by E. De Forest Simmons and Russell H. Hoadley and will be remodeled for use as a restaurant and French pastry shop. The house is opposite the Hotel Plaza and adjoins the Charles B. Alexander residence.

Hearing on Fifth Avenue Amendment to Building Height Today.

There will be a hearing this morning before the Board of Estimate and Apportionment on the proposal to amend the height district map so as to change from a one and one-half times district to a one-time district the property on Fifth Avenue between Sixtieth and Ninety-ninth Streets.

The hearing in this matter was fixed for Dec. 14 and laid over. Limiting the height to 100 feet, it is argued by the Fifth Avenue Association and others who favor the amendment, would discourage further apartment house construction and protect the thoroughfare for home construction.

There appears to be considerable difference of opinion among the property owners affected as to the merit of the proposed restriction.

Realty Note.

Alwyn Court, the twelve-story apartment house on the southeast corner of Seventh Avenue and Fifty-eighth Street, is to be sold in foreclosure proceedings on Jan. 4 by Joseph P. Day to satisfy a judgment of $647,300 with interest, obtained by the Fidelity Trust Company as trustee in behalf of bondholders.

RESULTS AT AUCTION.

By Arthur C. Sheridan.

43d St, 144-146 East, s s, 150 ft w of 3d Av, two five-story buildings; to Robert M. Law for $40,000.
47th St, 334-338 East, s s, 178 ft w of Av B, 60x92, three four-story tenements; to Robert M. Law for $20,250.
11th St, 648 East, s s, 68 ft w of Av C, 18x47.4, four-story house; R. M. Law, individually and executor, against L. R. Law et al.; Cannon & C., attorneys; partition; to Robert M. Law for $4,250.
137th St, 584 East, s s, 500 ft w of Home Av, 50x110, six-story apartment house; A. H. Jackson against Mary Altieri et al.; S. H. Jackson, attorney; due, $51,627.30; taxes, &c., $800; to the plaintiff for $30,000.

By Joseph P. Day.

93d St, 16 East, s s, 124.5 ft w of Madison Av, 20x100.8, four-story dwelling; Jacob Wener against Calvin Realty Corporation et al.; Silberberg & D., attorneys; due, $11,110.16; taxes, &c., $998; prior mtg, $25,000; adjourned sine die.
Rutgers Place, 21, n s, 73 ft w of Clinton St, 26x110, six-story tenement and store; General Theological Seminary of the Protestant Episcopal Church against Sarah Bimberg et al.; Murray, I., H. & H., attorneys; due, $37,206.78; taxes, &c., $1,551.09; adjourned to Dec. 24.
Cannon St, 112 and 114, e s, 75.2 ft n of Stanton St, 49.6x100, 1½-story theatre; Albert Salomon and another, trustees, against Moses Zimmerman et al.; F. H. Law, attorney; due, $53,769.70; taxes, &c., $421.95; to the plaintiff for $45,000.

By James J. Donovan.

220th St, s s, 428 ft w of White Plains Road, 50x114; Peter Schweickart against Charlotte Bowdon et al.; E. L. Brisach, attorney; due, $1,597.80; taxes, &c., $429.92; to the plaintiff for $500.

THE BUILDING DEPARTMENT.

Wilson Av, s w corner of Boscobel Av, five-story brick store and tenement, 97.9x100; S. J. Duffy Realty Co., S. J. Duffy, 159 West End Av., President, owner; J. M. Felson, 1,133 Broadway, architect; cost $160,000.

Alterations.

Items under $5,000 omitted.

50th St, 1 West, to a four-story, studios and store, &c.; Columbia University, 116th St. and Broadway, owner; B. H. and C. N. Whinston, 148th St. and 3d Av., architects; cost, $9,500.
7th Av, 129 to an eighteen-story, lofts, &c.; G. Backer, 30 East 32d St., owner; W. H. Hunt, 101 Park Av., architect; cost, $9,500.
Lexington Av, 1,225 and 1,227, to a four-story tenement and store; Mrs. A. T. L. Atterbury, New Rochelle, N. Y., owner; H. A. Reid, 347 5th Av., architect; cost, $5,000.
72d St, 265 West, to a four-story dwelling; M. E. Clark, 230 5th Av., owner; C. B. Brun, 405 Lexington Av., architect; cost, $15,000.

REAL ESTATE TRANSFERS.

THURSDAY, DEC. 20.

With name and address of purchaser and attorney. When attorney's name is omitted address party of the second part.

Manhattan.

BROADWAY, n w corner of Bennett Av, at n s of land of Wm. M. Tweed, being Lots 34 and 35, map of Lucius Chittenden, runs n w, 125.7x n e 48.11x s e 125 to street x s w 61 to beginning; Matilda Weisberger et al., executors, &c, to Charles H. Frank, 53 Leland Av, New Rochelle, N. Y., all liens, Oct. 8; attorney, Samuel Bitterman, 309 Broadway....$17,000
BROOME ST, 24, n s, 75 ft w of Mangin St, 25x98.9; Philip and Bertha Lax to Ida Silberman, 660 Hendricks St, Brooklyn, mtg $16,000, Dec. 11....$100
CANAL ST, 221 to 227, n w corner of Baxter St, 112 to 116; 104.10x39.1x100x71.10, foreclosure Dec. 14, 1917; John L. O'Brien, referee, to the Bank for Savings, 280 4th Av, Dec. 17; attorneys, Cadwalader, W. & T., 40 Wall St....$75,000
FRONT ST, 104, n w s, 20.8x84.3x irregular; Robert E. Douglas et al., heirs, and Rebecca A. Douglas, formerly Wilson, widow and devisee of John Wilson, to William H. Douglas, 317 West 76th St, also heir of same, quitclaim, April 1, 1915; attorneys, Blandy, M. & S., 37 Wall St....$100
MADISON ST, 180 and 188, s s, 183.4 ft w of Rutgers St, 42.6x100; Bertha Kahn to Samuel Weil, 222 Lenox Av, et al., executors of Jonas Weil, ½ part, b. and s., Dec. 10; attorneys, Weil & Mayer, 5 Beekman St....$50
SAME PROPERTY; same to Bernhard Mayer, 41 East 72d St, ½ part, b. and s., all liens, Dec. 10; attorneys same....$50
STANTON ST, 318, n s, 25 ft w of Goerck St, 24.5x75; Bertha Kahn to Benjamin J. Weil, 21 East 82d St, b. and s., Dec. 10; attorneys, Weil & Mayer, 5 Beekman St..$50
WEST BROADWAY, 541 to 549, e s, 200 ft n of Bleecker St, runs e 100x n 100.5 to former centre line of Amity Lane, now closed, x s e 29.8x n 35.11x w 128.7 to street x s 129.5 to beginning, partition sale April 9, 1917; William C. Arnold, referee, to Elathan Thorn Estate Corporation, 22 Exchange Place, Nov. 26; attorneys, Geller, R. & H., 22 Exchange Place....$70,000
WEST END AV, 762, e s, 19.11 ft n of 97th St, 18x89; Martin H. Goodkind to Mary Maloney, 764 West End Av, mtg $30,000, all liens, Dec. 18; attorney, New York Title and Mortgage Co., 135 Broadway....$100
SAME PROPERTY; Mary Maloney to Flow Realty Co., 764 West End Av, mtg $30,000, Dec. 20; attorney, same....$1
24TH ST, 121 East, n s, 250 ft e of 4th Av, 25x98.9, and 24th St, 123 East, n s, 275 ft e of 4th Av, 25x98.9; Ewald Mommer to Emily I. Mommer, 54 East 91st St, and another, mtg $202,500, c. a. g., all liens, Dec. 17; attorneys, Blumenstiel & B., 165 Broadway....$100
SAME PROPERTY; Emily I. Mommer to Atmonia Realty Co., Inc., mtg $202,500, Dec. 19; attorneys, same....$100
49TH ST, 326 and 328 West, s s, 383.8 ft w of 10th Av, 52.8x100.5; Jessie Folsom to Isidor Abraham, 8 West 103d St, mtg $18,000, Dec. 20; attorney, Title Guarantee and Trust Co., 176 Broadway....$1
73D ST, n s, 80 ft e of West End Av, 20x84.4; I. Randolph Jacobs to Frank A. K. Boland, White Plains, N. Y., mtg $30,000, all liens, Dec. 20; attorney, Lawyers Title and Trust Co., 160 Broadway....$100
115TH ST, s s, 100 ft e of 5th Av, 20x100.11; — Four East 115th St. Corporation to Wm. Steinberg, 19 West 36th St, mtg $15,000, all liens; attorney, M. Monfried, 299 Broadway....$100
119TH ST, n s, 193 ft e of Lenox Av, 18x100.11; Lawyers Mortgage Co. to Rebecca Feuerstein, 1,381 5th Av, b. and s., all liens, Dec. 19; attorney, Title Guarantee and Trust Co., 176 Broadway....$100
123D ST, n s, 275 ft e of Amsterdam Av, runs n 100.11x e 300x n 28.11x s e 135.7x s 77.4 to street x w 425 to beginning. Rande Realty Corporation to 230 West 70th Street Co., 30 East 42d St, Oct. 30; attorneys, Nordlinger & Charlton, 115 Broadway..$100
131ST ST, 112 West, s s, 175 ft w of Lenox Av, 16.8x99.11, foreclosure Nov. 27, 1917; William Bondy, referee, to Edw. and Ida Ridley, 113 East 64th St, and Hy. E. Ridley, Clifton, N. J., executors, &c., Dec. 19; attorneys, Uterhart & G., 27 Cedar St..$8,500

Bronx.

BEAUMONT AV, w s, 220 ft s of 187th St, 25x100; Anna Venesia to Edward E. Miers, 535 West 111th St, mtgs $14,983, Dec. 18; attorney, Henry W. Kiralfy, 391 East 149th St....$1
BOSTON ROAD, 2,119-25, w s, 71.5x irregular; Ver Planck Estate to James Dodd, 904 West 6th St, Plainfield, N. J., Dec. 6; attorneys, Merrill, R. & T., 100 Broadway....$1
GRACE AV, w s, being lot 114, map of St. Raymond Park, 82.8x131.11x25x110.19; Harry C. Sanford et al., to William J. Boncher, 40 Morningside Av., Aug. 31, 1915; attorney, J. I. Doherty, 63 Hunters Point Avenue, L. I. City....$1
LIND AV, n w s, 200 ft from n s of Devoe St, runs n 202 to Sedgwick Av x s 61.2 x s e 200 x n e 60; Minsmith Realty Co., Inc., to Catharine E. Rochfort, 1,213 Elder Av, Dec. 17; attorneys, Clocke, K. & R., 391 East 149th St....$1
LOT 133, map of Melrose, 50x100; William A. Wallace to Philippine Doess, 407 East 158th St, Dec. 12; attorney, Francis X. Kelly, 500 Willis Av....$275
UNION AV, n e corner of 163d St, 33.10x106; Chester A. Kirchhof to N. E. Vail & Co., Mt. Vernon, N. Y., Dec. 19; attorney, C. A. Southwick, 203 Broadway....$1,725
SIMPSON ST, 1,247, w s, 17.8x58; Charles M. O'Keefe, referee, to Bond and Mortgage Guarantee Co., 175 Remsen St, Brooklyn, Dec. 17; attorney, Title Guarantee and Trust Co., 176 Broadway....$5,000
182D ST, s s, 120.3 ft e of Washington Av, 18x61.7x18.1x65.4; Nicholas Geiger to Nathan Aronowitz, 2,174 Hughes Av., mtg. $4,000, Dec. 20; attorney, Title Guarantee and Trust Co., 176 Broadway....$100

RECORDED MORTGAGES.

With name and address of lender and lender's attorney. Interest is at 5 per cent. unless otherwise specified.

Manhattan.

ADRIAN AV, s e corner 227th St, 100x100, Dec. 13; A. R. T. Holding Co. to George V. Martin, 161 West 231st St, due Nov. 1, 1920, 6 p. c., prior mtg $6,750; atty., F. L. Mayham, 27 Cedar St....$3,000
AMSTERDAM AV, n w corner 176th St, (301 West), 199.10 ft to s s of 177th St x100, (The Bolton), Dec. 13; Lombardy Realty Co. to Charles M. Rosenthal, 670 West End Av, 2 years, 6 p. c., prior mtg $314,000; atty., N. Y. Title & M. Co., 135 Broadway....$5,000
ST. NICHOLAS AV, s w corner 142d St, runs w 146.1x n 164.10x e 118.5 to Av. x s 167.1 to beginning, Dec. 20; Thomas McPartland & another to Commercial Trust Co. of N. Y., 1,451 Broadway, 5 years, 5½ p. c.; atty., Kneeland Moore, 233 Broadway....$75,000
SAME PROPERTY, Dec. 20; same to same, 5 years, 6 p. c., prior mtg. $75,000; atty., same....$25,000
WEST BROADWAY, 541-549, e s, 200 ft n of Bleecker St, runs e 100 x n 100.5 to former centre line of Amity Lane, now closed, x s e 29.2 x n 35.11 x w 128.7 to street x s 129.5 to beginning, Dec. 19; Einathan Thorn Estate Corp. to Title Guarantee and Trust Co., 176 Broadway, due and interest as per bond....$25,000
WEST END AV, 762, e s, 19.11 ft n of 97th St, 18x89, Dec. 20; Mary Maloney to M. H. Goodkind, 1,000 Park Av, due Jan. 1, 1921, prior mtg. $15,000; attys., Kursman, O. & F., 25 Broad St....$5,000
2D AV, e s, 50 ft s of 3d St, 75x100, Dec. 20; Roman Catholic Church of the Nativity to Dry Dock Sav. Inst'n, 341 Bowery, 3 years, atty., F. M. Tichenor, 18 Park Row..$30,000
3D AV, 1,543, e s, 26 ft s of 87th St, 19.6x100, Dec. 20; Frank T. Faulkner to New York Title and Mortgage Co., 135 Broadway, three years, 5½ p. c.....$11,000
7TH AV, s e corner of 111th St, 100.11x110, assessment, rents, Dec. 14; Long Beach Automobile and Storage Co. to Jacob Rosenthal, 340 West 86th St, due and interest as per bond; attorneys, Marks & M., 63 Park Row....$12,000
49TH ST, 326 and 328 West, s s, 383.8 and 410 ft w of 10th Av, two lots, each 26.4x100.5, two prior mtgs, each $1,000, Dec. 20; Isidor Abraham to Jessie Folsom, 353 7th Av, one year, 6 p. c., two prior mtgs, $9,000 each; attorney, Title Guarantee and Trust Co., 176 Broadway....$2,000
119TH ST, 79 West, n s, 193 ft e of Lenox Av, 18x100.11, Dec. 19; Rebecca Feuerstein to Lawyers Mortgage Co., 59 Liberty St, due and interest as per bond....$8,000
160TH ST, s s, 201.4 ft e of St. Nicholas Av, 18x99.11, Dec. 19; Minnie G. Moeller to George C. Wheeler, 657 West 183d St, & another, 2 years, 6 p. c., prior mtg, $6,000; atty, Frank L. Mayham, 27 Cedar St..$1,000

Bronx.

PARK AV, n e corner of 152d St, runs e 125.3 x n 50 x w 103.5 x s 54.8; Giuseppe Odierno to Donato Polichetto, 291 East 148th St, prior mtg $6,000, Dec. 19, 3 years, int. as per bond; attorney, Title Guarantee and Trust Co., 176 Broadway....$3,000
182D ST, s s, 120.3 ft e of Washington Av, runs s 65.4 x e 18.2 x n 61.7 x w 18; Nathan Aronowitz to Nicholas Geiger, 2,613 Grand Av, prior mtg $3,000, Dec. 20, installments, 6 p. c.; attorney, William Schwegler, 1,511 3d Av....$1,000

RECORDED LEASES.

Bronx.

TREMONT AV, 452, grade floor, &c.; Avenue Amusement Co. to New York Telephone Co., 15 Dey St, 5 years from June 1, 1918; attorney, New York Telephone Co., 15 Dey St....$5,000
187TH ST, 566 East, store, &c.; Josephine Santangelo and another to Antonio Porco, 995 East 167th St, 5 years from May 1, 1918; attorney, Antonio Porco, 566 East 187th St....$1,200

LIS PENDENS.

Manhattan.

HENRY ST, 37; Robert L. Harrison et al. against Hilel Schurin et al., foreclosure of mortgage; attorneys, Harrison, Elliott & Byrd.
LEXINGTON AV, e s, 49.5 ft s of 38th St., 24.8x100; Helen G. Douglas against Helen Z. Tappin et al., action to recover possession; attorney, H. S. Bird.
12TH ST, 619 East; Wolcott G. Lane, trustee, against George Bayer et al., foreclosure of mortgage; attorneys, Miller, King, Lane & Trafford.
55TH ST, 105 to 113 West; S. Gordon Painting Co., Inc., against One Hundred and Five West Fifty-fifth Street, Inc., et al., action to foreclose mechanic's lien; attorney, H. I. Lurie.

Bronx.

HEWITT PLACE, e s, 125 ft n of 156th St, 50x100; Marie J. Tonjes against William R. Haussein et al., foreclosure of mortgage; attorney, H. Herdling.
VYSE AV, e s, 64.6 ft n of Home St, 50x100; Bernhard Susser against Abraham Eisenberg et al., action for specific performance of contract; attorney, B. N. Teichman.
176TH ST, s e corner of Carter Av, 27.11x249.3; Gilbert Francklyn against Northern Union Gas Co. et al., action to foreclose tax lien; attorneys, Sherman & Sterling.

MECHANICS' LIENS.

Manhattan.

AMSTERDAM AV, 601; Christian Straub against Bernard McGreevy, owner and contractor....$238
BLEECKER ST, 159; Charles Kurzon against Elsie Angela, owner; Plaza Contracting Co., Inc., contractor....$30
SHERIFF ST, 66 and 68; Charles Kurzon against Sheriff Street Baths, Inc., owner; Reliance Sash and Door Co., contractor..$194
8TH AV, s w corner 42d St; Bernhardt Singer against Hyman Vogel, owner; Harry Brettholtz and John Manheimer, contractors....$60
54TH ST, 212 to 216 East; Burcharts Fireproofing Co., Inc., against Joseph L. Hoffman Brewing Co., owner; Plaza Contracting Co., contractor....$830
54TH ST, 201 West; Charles Kurzon against 201 West Fifty-fourth Street Corp., owner; Plaza Contracting Co., Inc., contractor..$15
63D ST, 106 and 108 West; Burcharts Fireproofing Co., Inc., against Capt. W. H. Wheeler, owner; Plaza Contracting Co., contractor....$2,100
63D ST, 108 West; Charles Kurzon against William H. Wheeler, owner; Plaza Contracting Co., Inc., contractor....$47
84TH ST, 212 and 214 East; North Side Lumber Co., Inc., against Crescent Star Realty Co., owner; Plaza Contracting Co., Inc., contractor....$89
119TH ST, 158 West; Charles Kurzon against Katie Schwartz, owner; Plaza Contracting Co., Inc., contractor....$77
128TH ST, 305 West; Charles Kurzon against George Heinlein, owner; Plaza Contracting Co., Inc., contractor....$30
157TH ST, 601 West; Axel Eklund against Adolph Lewisohn, owner; Robert J. Conard, contractor....$20

Bronx.

SHERIDAN AV, n e corner of 165th St, 169x100; Harry Freed against Charles Streater Construction Co.; William F. Kenney, Mary E. Kenney and Frederick M. Gelbrough, owners; Charles T. Streater Construction Co. and Charles T. Streater, contractors....$4,509

SATISFIED MECHANICS' LIENS.

Manhattan.

105TH ST, 229 East; Joseph Cooper against estate of Annie Flanagan et al., Nov. 21, 1917....$57.25

Bronx.

COSTER ST, s s, 325 ft w of Spofford Av, 108x42; Church E. Gates & Co. against Arnold Selser et al., Dec. 13, 1917..$481.25

BANKRUPTCY NOTICES.

UNITED STATES DISTRICT COURT, Southern District of New York.—No. 24543.—In Bankruptcy.—HARRY JARMULOWSKY and LOUIS JARMULOWSKY, individually and as co-partners, doing business as S. JARMULOWSKY'S BANK, Bankrupt.
Creditors of said Harry Jarmulowsky and Louis Jarmulowsky, individually and as co-partners, doing business as S. Jarmulowsky's Bank, are hereby given notice that on November 20, 1917, they were duly adjudicated bankrupts. The first meeting of creditors will be held in the U. S. Court House and Post Office Building (Room 323, third floor) in the Borough of Manhattan, City of New York, on the 3rd day of January, 1918, at 10:00 o'clock A. M. Creditors may prove claims, appoint a trustee, examine the bankrupt, and transact such other business as may come before the meeting.
Dated, New York, December 19, 1917.
WILLIAM H. WILLIS, Referee in Bankruptcy, 32 Beaver Street, New York City.

UNITED STATES DISTRICT COURT, Southern District of New York.—No. 25,275.—In Bankruptcy.—ANNA STRAUB, Bankrupt.
Anna Straub was duly adjudicated bankrupt, on December 14th, 1917. The first meeting of creditors will be held at my office, No. 2 Rector Street, City of New York, on January 3rd, 1918, at 10:45 A. M. Creditors may prove claims, appoint a trustee, examine the bankrupt, and transact such other business as may come before said meeting.
SEAMAN MILLER, Referee in Bankruptcy.

U. S. DISTRICT COURT, SOUTHERN District of New York.—Bankruptcy.—No. 25,202.
Notice is given that LOUIS KATZ, individually and as a member of the firm of BELDNER & KATZ, and the firm of BELDNER & KATZ, bankrupt, has applied for a discharge from all his debts. Creditors and parties interested are ordered to attend before this court in Post Office Building, Manhattan, New York, on Monday, January 21st, 1918, at 10:30 A. M., there to show cause why discharge should not be granted.
SEAMAN MILLER, Referee in Bankruptcy.

U. S. DISTRICT COURT, SOUTHERN District of New York.—Bankruptcy.—No. 25193.
Notice is given that HENRY GROSSMAN, a bankrupt, has applied for a discharge from all his debts. Creditors and parties interested are ordered to attend before this Court in Post Office Building, Manhattan, New York, on January 21, 1918, at 10:30 A. M., there to show cause why discharge should not be granted.
Dated, New York, December 20, 1917.
WILLIAM H. WILLIS, Referee in Bankruptcy.

FOR SALE
Plants of
American Locomotive Company
at
PROVIDENCE, RHODE ISLAND
PATERSON, NEW JERSEY
Excellent Locations Buildings
Railroad Sidings
Suitable for Government Work
Telephone 744 Cortlandt. Joseph P. Day, Sole Agent. Executive Offices, 31 Nassau St., N. Y. C.

MANHATTAN—FOR SALE OR TO LET.
A Life Long Christmas Gift FOR YOUR WIFE.
Special Price. Part cash or Liberty Bonds; balance liberal terms.
8 EAST 62ND ST.
An ideal, spacious American basement residence of rare attraction and charm, built by the owner, who spared no expense to attain a modern home of exquisite beauty, completed, appointed, in this exclusive street. Large rooms; elevator; heat; from street; every convenience; ideally planned.
Open for inspection.
FRED'K E. STURGIS, 14 Wall St. Tel. 6573 Rector.

BROOKLYN—FOR SALE OR TO LET.
Pretty Brick Houses
$35—For Rent—$35
Seven Rooms. Beautifully Decorated, all ready to occupy; New Subway, Brooklyn. B. Silsby, 217 B'way, N. Y. Barclay 4585.

WESTCHESTER—FOR SALE OR TO LET.
SPECIALISTS IN
WESTCHESTER AND NEARBY CONNECTICUT PROPERTIES.
INSURANCE—MONEY TO LOAN ON BOND AND MORTGAGE.
Fish & Marvin 527 5th Ave.

Comfortable Any Season.
For sale or rent, 8-room Colonial house, steam heat, open grate, electricity, gas; heated garage; large grounds; highly restricted colony; 30 minutes from Grand Central. Apply to owner, H. E. Wilson, Hotel St. George, Brooklyn.

TO LET FOR BUSINESS.
To Sublet Entire 9th & 10th Floors at 10 East 34th St.
Just off Fifth Avenue, fronting on 34th Street. Exceptionally light (windows four sides) non-manufacturing floors, 50x115 feet each. Splendidly and centrally located and adapted for showrooms, salesrooms, etc.
These $5,000 and $4,500 floors may be sublet at $4,000 and $3,500. Possession immediately. A bargain for some quick-acting party. Apply at above address of Mr. Folger,
WM. LENNOX, Inc.

LOFTS FLOORS OFFICES BASEMENTS **COLUMBUS CIRCLE**
1843-1847 BROADWAY, NEAR 60TH ST.
Elevators, steam heat, hot water, etc.; moderate rent.
L. MILLER & SONS, 154 Nassau St. Tel. Beekman 4234.

Store Basement & Loft
100x100. Fireproof Sprinkler.
27 to 35 West 24th St.
A. J. Kerwin Co., 1133 Broadway.

TO LET FOR BUSINESS.
35,000 SQUARE FEET
READY FOR OCCUPANCY
S. E. Cor. Irving Place and 16th St.
Most centrally and conveniently located; all subways, "L" and crosstown cars close by. 8 ore, basement and three floors; up-to-the-minute building; maximum light, minimum rental; surrounded by concerns of international reputation. Lowest insurance rate in city.
IRVING H. WOLFE, 225 West 39th St. Telephone Bryant 5300.

APARTMENTS TO LET—Unfurnished.
MANHATTAN—West Side.
COLONIAL PARKWAY APARTMENTS
409 Edgecombe Ave.,
Near 155th St. "L" Station.
3, 4 & 6 Rooms, 1 & 3 Baths.
$600 to $1,500.
SLAWSON & HOBBS, Agents
162 West 72d St.
Tel. 7240 Columbus.

WILBRAHAM, N. W. Corner 5th Ave., at 30th St.—Choice Apartments, two rooms and bath each; rent $65.00 and $70.00 per month, including maid's services. Superintendent on premises or FRED'K FOX & CO., 14 West 40th St., Vanderbilt 540.

THE ROCKFALL
Broadway and 111th Street.
NINE ROOMS WITH 3 BATHS.
Horace S. Ely & Company,
21 Liberty Street.

QUEENS.
JACKSON HEIGHTS
only 19 minutes from Grand Central Station via Queensboro Subway.
GARDEN APARTMENTS
Have Parked Street Fronts and Large Parks in rear of Buildings, which gives a maximum of sunlight and a beautiful outlook from every window.
3 Rooms & Bath, $38 to $40
4 Rooms & Bath, $43 to $50
Also 5, 6, 7 & 8 Room Apartments
At Jackson Heights you will find Play Grounds for Children, Tennis Courts, Basketball Courts, Bowling Alleys, an Athletic Field, Gardens, and a private hall where dances and other social activities are held.
TAKE THE SUBWAY and transfer at Grand Central Station to Queensboro Subway, direct to 25th St. Station. (Free Transfers.)
Booklet, etc., on request.
THE Queensboro Corporation
Renting Office at Jackson Heights. Opposite 25th St. Subway Station. Telephone Newtown 703.

APARTMENTS TO LET—Furnished.
667 MADISON AVE.,
S. E. Cor. 61st St.
12 Rooms & 3 Bathrooms.
This apartment is one of the most attractive in the city, as to location, outlook, surroundings & furnishings.
Every Modern Improvement to facilitate easy housekeeping.
Inquire of Superintendent on premises or your own broker.
Telephone Plaza 3834.

REAL ESTATE.

Manhattan—For Sale or To Let.

Lessee.—Owner retiring will lease for long term apartment houses showing large profits. Edward Browning, 110 West 40th St.

Brooklyn—For Sale or To Let.

INDUCEMENTS.
Unequaled for shipping facilities, labor, buildings of all types, factory sites, garages, model tenements, splendid transportation; small and large plots. Garvey, 197 Bedford Av., Brooklyn. Greenpoint 873.

FACTORY SITES.
We are ready to build on plots of all dimensions near Brooklyn, E. D. Terminal, in from 90 to 120 days, to sell or rent. Apply Paul S. Garvey, 197 Bedford Av., Brooklyn.

Westchester—For Sale or To Let.

"ALONG THE SOUND."
For sale or rent.
Chas. Field Griffen & Co., 11 E. 42d St., N. Y.

New Jersey—For Sale or To Let.

TELEPHONE ME NOW—If sold immediately, beautiful new suburban home goes for $200 and small monthly payments, less than rent; 30 minutes from New York, 71-3c commutation fare; 6 rooms, tiled bath, parquet floors, beamed ceiling, brick fireplace, built-in bookcases, bedrooms in white enamel; steam heat, water, gas, electricity, handsome fixtures; near schools and station; 70 trains daily. John A. Baldwin, 80 Maiden Lane. John 5047.

We specialize in Bergen and Rockland County real estate titles, our guaranteed mortgages are a "safety first" investment. Write for Booklet A. North Jersey Title Insurance Co., Hackensack, N. J.

Your rent buys 6 rooms, bath, all improved dwelling, half hour Erie. For particulars, W. Brady, 21 Park Row.

Real Estate for Exchange.

Will trade free and clear lots for city income property. S. Morris, 15 Compton Terrace, Jamaica, N. Y.

TO LET FOR BUSINESS.

Reliable, permanent tenant to share beautifully furnished small office, fifth floor, Times Building; location unexcelled; $25 month, including free use typewriter and phone. Phone Bryant 2854, or call Room 512, between 9 and 11. References required.

Five light floors in loft building, (will rent one or all,) size 25x90; elevator; suitable for woodworking, brass finishers, metal workers, &c.; rent reasonable; Fulton St., near Church. Apply Wolins & Bull, Inc., 45 John St.

Four-story loft building, with stores, 50x82, northeast corner 23d St. and 1st Av.; cheap rent, favorable lease; immediate possession. For particulars write I. Hirsch, 1,361 Madison Av.

Store and basement, 16,000 sq. ft.; 18th St., near 6th Av.; fireproof, sprinklers, live steam; possession; 155 ft. sidewalk loading. C. G. Keller, 109 West 23d.

To Lease—Garage, 235 West 69th St.; all conveniences; price to suit.

Phone Rector 3684-3685 for Offices and Lofts in Manhattan. Sub-leasing our specialty. G. M. Pearson & Co., Inc., 115 Broadway.

Store, 28 East 3?d St., near Madison Av.; large display window, steam heat, hot water. William F. Fuerst, Inc., Agent, 87 Nassau St.

Light loft wanted, about 7,500 square feet, for manufacturing hotel ware; elevator and heat; about $2,500 per year. L 319 Times Downtown.

Desk and office space, furnished; $5 to $40; mailing privileges, $2; telephone service. Duane, 309 Broadway. Suit 807.

Loft building, 6,000 square feet, 3-story or separate, each loft 25 by 100. Schwartz & Klein, 338 East 95th St.

PHYSICIAN or dentist; parlor floor; every known improvement; location ideal. 542 West 113th St.

To sublet, reasonable; fine office, 17x28 ft., at 90 West St., 11th floor; overlooking river. Apply Room 1113.

Parlor store, with showcase privilege. Apply Natty Boot Shop, 62 East 34th St.

At 8 East 18th St., (5th Av.)—Light lofts, $40 up.

Wanted for Business Purposes.

Automobile distributor wants bonded warehouse space for one hundred automobiles; December until Spring; fire rates, storage rates, proximity to Columbus Circle all considered; Jersey, Manhattan, Bronx, Brooklyn, Long Island City considered. M 55 Times.

Ground floor, 50 by 100, for steam laundry; must have at least 90 to 100 pounds' pressure of live steam. Z 337 Times Annex.

Firm of certified public accountants desire private office; full particulars. D 315 Times Downtown.

Wanted to rent or purchase picture theatre; full particulars. E 156 Times.

HOUSES FOR SALE OR TO LET.

Long Island.

STUCCO HOUSE—$20 MONTHLY.
Buys it; everything new; 6 rooms, handsome bath, open fireplace, hardwood floors, decorations in ivory, electric lights, steam heat; fine plot, hedge, lawn, flowers; easy commuting; owner must sell at once; sacrifice for $3,500; $250 cash needed; title guaranteed. M. H., 47 West 34th St., Room 434.

HOUSES TO LET—FURNISHED.

Brooklyn.

7-room semi-bungalow, finest section Flatbush; plot 30x100; room for garage; all modern improvements; unusually attractive in design and price. Particulars owner, 343 East 23d St., Brooklyn, N. Y. Flatbush 8657.

HOUSES TO LET—UNFURNISHED.

Manhattan.

93D, 257 WEST.—FIVE-STORY AMERICAN BASEMENT, 3 BATHS. CARETAKERS.

New Jersey.

Montclair house, nine rooms, all improvements; room for garage and garden; cheerful home; very reasonable rent. Phone Worth 1372. Write V 273 Times Downtown.

APARTMENTS TO LET.

Furnished—East Side.

39TH ST., (Lexington Av., 163.)—Attractively furnished two rooms and bath, including excellent meals, $25 weekly up; also one room and bath, with meals, $19 weekly up; women only; complete hotel service; beautiful atmosphere. Hotel Rutledge.

30TH, 4 EAST.—Two rooms, bath and kitchenette; front apartment; call 9 to 1, except Sunday. Cortes.

31ST, 130 EAST.—Corner, six and bath; all outside.

45TH ST., 1 EAST, (corner Fifth Av.)—Fully furnished corner apartment for bachelor. John N. Golding.

PUBLIC NOTICES.

UNITED STATES DISTRICT COURT, Southern District of New York.—WILLIAM L. SWEET, Jr., Complainant, against ALL PACKAGE GROCERY STORES COMPANY, Defendant.—Consolidated cause.—No. E. 14-389.

Now, on this 10th day of December, 1917, came H. SNOWDEN MARSHALL and HERBERT A. EMERSON, as Receivers of the defendant, All Package Grocery Stores Company, in the above-entitled suit, and present their petition verified the 5th and 7th days of December, 1917, praying that the Court make an order in respect to the filing of proofs or statements of claim by those claiming to be creditors and/or otherwise against the defendant, All Package Grocery Stores Company;

Whereupon, on reading and filing said petition together with the consents of all parties appearing in the above-entitled suit, and the Court being fully advised in the premises, it is, on motion of GILBERT & GILBERT, solicitors for said Receivers,

ORDERED (1) That any and all creditors of or claimants against the All Package Grocery Stores Company who claim that the All Package Grocery Stores Company is indebted to them, or that they possess a cause of action against it, and all other persons whosoever assert any claim against it are hereby required to assert their claims on or before the 15th day of January, 1918, and on or before said date present and file duly verified written statements or proofs of their claims against the All Package Grocery Stores Company, and its estate, with H. Snowden Marshall and Herbert A. Emerson, as Receivers of the All Package Grocery Stores Company, at the office of their solicitors, Gilbert & Gilbert, Esqs., No. 43 Exchange Place, Borough of Manhattan, New York City.

(2) That no creditor of or claimant against the All Package Grocery Stores Company who claims the All Package Grocery Stores Company is indebted to him or that he possesses a cause of action against it, and no person whoever who asserts any claim against it who fails to file a statement or proof of claim on or before the 15th day of January, 1918, as hereinbefore directed, shall thereafter be permitted to assert any claim whatsoever against the estate of the All Package Grocery Stores Company in the hands of the said Receivers or to share in any distribution thereof whatsoever.

(3) That the said Receivers be and they hereby are authorized and directed to give notice of this order by publication three times each week, for a period of three weeks, in The New York Times, The Brooklyn Eagle and The Chicago Tribune. And it is further

Ordered that a copy of this order be mailed with all convenient dispatch by the said Receivers to each and every person appearing upon the books of the All Package Grocery Stores Company as a creditor thereof, or claimant against it, at the claimant's or creditor's address, as shown upon the said books. AUGUSTUS N. HAND, U. S. D. J.

APARTMENTS TO LET.

Furnished—East Side.

APARTMENTS HANDSOMELY FURNISHED Choice localities; long, short leases. 4 to 12 rooms. East, West Side. CLARK REALTY, 30 E. 42d. Vanderbilt 1450.

APARTMENTS, handsomely furnished; long, short subleases a specialty; choice localities. Wickliffe Gray, Agent, 269 W. 73d. Col. 3974.

ATTENTION!—Apartments, furnished; two rooms and bath; full hotel service; one block from subway; $14 to $17.50 weekly. Hotel Senton, 35 East 27th; Hotel St. Louis, 34 East 32d St.

TO SUBLET.—Small furnished apartment; very attractive. THE LORRAINE, 2 East 45th St.

Furnished—West Side.

35TH, 42 WEST, (Hotel Gregorian.)—Attractive apartments, large rooms, outside baths, single or en suite if desired; unusual clothes closets; refined atmosphere; rates quite moderate.

45TH, 341 WEST, (Just off Broadway.)—New elevator building, 1-2-3 rooms, bath, kitchens or kitchenettes; $50 up monthly; references indispensable. Tel. Bryant 6255.

47TH, 112 WEST.—Completely furnished high-class bachelor apartments, 2-3 rooms, $80-$100. Payson McL. Merrill Co., 9 E. 44th.

50TH, 48 WEST.—Finely furnished, modern apartment, two rooms, foyer hall, bath, kitchenette, electric light, gas log, hardwood floors, Oriental rugs; $110 month; permanent tenant only. Apply on premises or 'phone Circle 3202.

54TH, 29 WEST, (near 5th Av. and University Club.)—Handsome 1 and 2 room, sunny suites; private baths.

55TH ST. and Broadway.—Eight-room apartment to rent, completely furnished, for season or longer, $250 per month; concession for long lease to desirable tenant. For full particulars apply Slawson & Hobbs, 162 West 72d St.

55TH, 124 WEST.—Beautifully and newly furnished four-room, sunny apartment; Oriental rugs.

56TH, 208 WEST.—THORNDYKE APT. HOTEL.
Attractive suite, 2 rooms and bath, full hotel service; no weekly, monthly rates.

57TH, (Near 5th Av.)—Handsomely furnished apartment, four rooms, kitchenette, bath; $200; ALSO on 49th Street, near 5th Avenue, three rooms, kitchen, bath; elegantly furnished; $175. Elberson, 25 West 42d.

58TH, Near 5th.—Handsomely furnished apartment, 7 rooms, 2 baths; grand piano; $225. Elberson, 25 West 42d St.

58TH, 131 WEST.—Exceptional two-room, bath, kitchenette, apartment to sublet. Columbus 6186.

65TH, 11 WEST.—Attractively furnished apartment, 3 rooms, 1 flight rear; $15. Janitor.

69TH, 243-245 WEST, (The New West End.)—Two, three room apartments, bath, kitchenette; $55 to $90; completely furnished; satisfactory references necessary; open evenings.

66TH, (Central Park West.)—Bachelor apartment, 2 large light rooms, furnished or unfurnished; highest reference required. Phone Columbus 586.

74TH, 103 WEST.—Studio attractively furnished, secluded, suitable artist, musician; rent part time; also separate housekeeping apartment top floor.

74TH, 104 WEST.—Large room, kitchenette; southern exposure; also smaller; private house.

74TH, 132 WEST.—High-class two-room suite; all improvements; plenty heat; references.

77TH, 44 WEST.—Elegant apartment, 3 sunny master bedrooms, 3 baths, large living room, overlooking park; 11th floor west. Schuyler 7207.

80TH, 108 WEST.—One, two rooms, maid service; modern; good service; references.

88TH, WEST.—Superior square room, suitable two; steam radiator, bath. W 128 Times.

86TH, 55 WEST.—Exclusive, beautiful room, twin beds; bath; electricity; hall room.

87TH, 307 WEST.—Exclusive private house, entire floors, two, four large, sunny rooms, bath, kitchenette; electricity; service; $100-$110.

104TH, 304 WEST.—Sublet, 2 rooms and bath; high-class, furnished apartment; $65 month. Apply on premises, or main office, 215 Manhattan Av. Telephone Academy 1647.

118TH, 401 WEST.—Three rooms, bath, housekeeping; corner Morningside Drive. Apartment 52.

120TH, 423 WEST.—Beautiful new three-room apartment; Alice Blue living room; pink bedroom, furniture by Stickley; must be seen to be appreciated. Morningside 8274, Apt. 94.

ADJOINING RIVERSIDE.
Seven desirable rooms, substantially furnished. Apt. 62, 622 West 113th St.

A MAGNIFICENT three-room corner apartment to sublet; red and cream, mahogany furniture, open fireplaces; maid's service and linen. Manager, Hotel Chelsea, 2700 Chelsea.

APARTMENTS.—Furnished and unfurnished; 3 to 12 rooms; most desirable location and appointments. Payson McL. Merrill Co., 9 East 44th. Telephone 8300 Murray Hill.

APARTMENT Hunting Unnecessary. Consult Mrs. Dingleman, Renting Specialist, 154 West 72d. Columbus 836.

ATTENTION.—See apartment house information Page 25 in "The Red Book," classified telephone directory, or telephone Cortlandt 12084, for free help in locating the apartment you are seeking.

APARTMENTS, beautifully Furnished
2 TO 5 ROOMS AND BATH.
With or without kitchens; attractive restaurant, table d'hote and a la carte; best food, reasonable prices; complete hotel service; $60 monthly up; near Riverside Drive, Central Park; 2 blocks from 96th subway.
HOTEL SCHUYLER ARMS,
305 West 98th St. Near Broadway.
Telephone Riverside 6100.

Attractive apartments; hotel conveniences; apartment rates; inspection invited.
CATHEDRAL PLAZA,
110TH ST. AND COLUMBUS AV.
We have 1, 2, 3, 4 room apartments, $35, $45, $35, $65 UP MONTHLY.
Fully furnished; dishes, silver, cooking utensils; maid service optional; each apartment has private bath and kitchenette; concessions, lease or unfurnished; near Subway and "L"; must be seen to appreciate. Phone Academy 613. Fifth Av. bus stops at door.

CENTRAL PARK WEST, (82d St.)—Six rooms, corner apt. Telephone Schuyler 1965.

CHOICE Furnished Apartments. E. K. Van Winkle, 156 W. 72d St. Col. 1077.

FURNISHED APARTMENTS A SPECIALTY Town-Country Renting Agency, 200 West 72d St. Columbus 5565.

HIGH-CLASS FURNISHED APARTMENTS to rent very reasonable; season or longer. Apply SLAWSON & HOBBS, 162 W. 72d St.

HOTEL MARSEILLES, Broadway, at 103d St.—Suites of 2 and 3 rooms and bath, handsomely furnished, at reduced rentals.

NEW APARTMENT HOTEL.
Newly furnished and decorated; complete hotel service; two and three rooms and bath; 9 to 14 windows, with unobstructed views and three exposures to each suite; rates $80 monthly and up; weekly rates; breakfast and dinner, $9 weekly, (optional.)
HOTEL NOBLETON, 126 WEST 73D ST.
One block from subway express and elevated. All cars, bus lines. C. M. Bellak, Mgr. Dir.

NINE ROOMS, 3 baths, on west side; very desirable neighborhood; no children; $400 four months. O 49 Times.

RIVERSIDE DRIVE, 90's.—Handsomely furnished 9-room corner apartment; immediate possession; 3 months, longer; particulars. Telephone Vanderbilt 1450.

RIVERSIDE DRIVE, 468, (cor. 119th St.)—7 rooms, completely furnished; 2 baths and extra lavatory; high-class. Manager.

RIVERSIDE DRIVE, 125, (84th St.)—10 and 11 light, well-furnished rooms. Call or address W. R. & J. M. Stewart.

RIVERSIDE DRIVE, (near 79th.)—Living, bedroom, private bath, kitchenette; short lease. Schuyler 2109.

SIX ROOMS, opposite Morningside Park, $100 monthly. Phone morning, evening, Cathedral 9487.

SUBLET two rooms, bath, kitchenette, furnished good taste; smart location. Plaza 4103.

WASHINGTON SQUARE, 46.—Attractive studio apartment. Call between 9 and 12.

Unfurnished—East Side.

55TH, 11 EAST, (Opposite St. Regis.)—Exceptionally large bachelor apartment, two rooms, bath, fine closets, elevator; nonhousekeeping; references.

56TH, 109-111 EAST, (Near Park Av.).—Select studio apartments, one and two rooms; both large, light; efficient service; $75. Superintendent on premises or Hall & Bloodgood, 542 5th Av. Phone 1732 Vanderbilt.

39TH ST., 48 East, southeast corner Madison Av.; 8 corner rooms; $900.

MADISON AV., 780, (near 66th St.)—Two rooms and bath, non-housekeeping; maid, catering and elevator service; $750 to $1,400. Douglas L. Elliman & Co., 414 Madison Av. Telephone Murray Hill 5600.

TWO ROOMS, BATH, AND KITCHENETTE. PHONE 8368 PLAZA.

Unfurnished—West Side.

9TH, 12 WEST.—Unusually attractive apartment, six rooms, two baths; private house.

16TH, 5 WEST.—Skylight studios, bachelor apartments, $30 to $60. Phone Chelsea 3106.

20TH, 2?4 WEST.—Attractively decorated elevator apartment; every modern convenience; six beautiful, large rooms and bath, only $60.

57TH, 200 WEST.—Newly completed building; duplex studio and housekeeping apartments, 2 to 8 rooms, $1,800 to $4,500; studio living rooms 25x30. Payson McL. Merrill Co., Agent, 9 East 44th. Tel. Murray Hill 8300.

79TH, (Near Riverside.)—Sublet unfurnished, 9 months' lease, 6 rooms and maid quarters; $90 month. Schuyler 7114.

84TH, 15 WEST.—Ground floor, 7 rooms and bath; immediate possession; $50.

340 WEST 86TH ST.
KITCHENETTE APARTMENT,
2 ROOMS AND BATH.
$900 TO $1,000.

APARTMENTS TO LET.

Unfurnished—West Side.

141ST, 204-206 WEST.—Elevator apartment, 7 rooms, bath, $45; near L.

APARTMENTS, STUDIOS.
130 W. 34th, 2 rooms, bath, kitchen, $45. AMES & CO., 26 WEST 31ST, or Janitor.

A RARE OPPORTUNITY
to reliable party only, modern private house; hardwood floors, electricity, shower, garden; three minutes 145th St. subway express; rent, $75; two roomers pay $60. L 135 Times.

ATTENTION!—See apartment house information, Page 25, in "The Red Book," classified telephone directory, or telephone Cortlandt 12084 for free help in locating the apartment you are seeking.

EIGHT-ROOM apartment, near Columbia College; beautifully arranged; delightful location; will sacrifice for $65 month; worth great deal more. H M 212 Times Downtown.

ELEVATOR APARTMENTS, $45-$55.
274-276 W. 19th St.; 5 and 6 all light rooms. AMES & CO., 26 WEST 31ST ST., OR SUPT.

LARGE SINGLE FLAT,
1,945 7th Av., (117th;) 7 rooms, bath, $65. AMES & CO., 26 W. 31ST, OR JANITOR.

THE CLEBURNE,
924 WEST END AV., Corner 105th St.
Unusually Attractive Apartments.
One 7 rooms, 3 baths.
One 8 rooms, 3 baths.
One 10 rooms, 4 baths.
Immediate Possession.
L. J. PHILLIPS & CO., Agents,
158 Broadway, or on premises.

THE BROCKHOLST,
101 WEST 85TH ST.
High-class elevator apartments, eight rooms, 1 and 2 baths, $900 to $1,500. Superintendent, on premises.

APARTMENTS WANTED.

Furnished.

I will pay $200 per month for a first-class, furnished, housekeeping apartment of about seven rooms for three months; family three adults; west side, not above 59th St.; east side, not above 70th St. Address Responsible, E 167 Times.

DESIRABLE 4 or 5 room apartment, furnished, with kitchenette, restaurant in the building, for Winter or longer; between 59th and 100th Sts.; west side preferred. Write particulars to Chandler, 264 West 34th St.

Seven or eight room apartment, two baths, wanted on east side, below 80th St.; four months from Jan. 1st; $300-$350. Telephone Vanderbilt 1453.

LIST YOUR FURNISHED APARTMENT; large demand; select clientele. Mrs. Dingleman, Renting Specialist, 154 W. 72d. Col. 836.

Five-room apartment, modern, below 30th St., West, without lease; young couple; $60 or less. Phone Flushing 797.

Will sublet unfurnished three-room housekeeping elevator apartment, downtown, $50-$60. L 320 Times Downtown.

Small furnished apartment, central; state terms. Address Samovar, 6 East 36th St.

FURNISHED apartments wanted; send details. Slawson & Hobbs, 162 West 72d St.

FURNISHED ROOMS.

East Side.

10TH, 3 EAST.—Attractive room, all improvements; gentlemen; references; private family; all conveniences.

18TH, 114 EAST.—Two-room sunny suite; beautifully appointed; well heated; bath, telephone.

30TH, (163 Lexington Av.)—Room, sunny; telephone, elevator; well furnished; excellent service, $8 weekly up; including elegant meals, $15 weekly; front room, with running water, $15 weekly; with bath, $19 weekly; women only; beautiful atmosphere.

31, 114 EAST.—Large, small, well heated, attractively furnished; private bath; electricity.

34TH ST., 46 EAST.—Elegant room; electricity, all conveniences; $5.

37TH, 125 EAST.—Large, sunny room; hot and cold water; newly decorated; references.

53D, 65 EAST.—Large front room; all conveniences; references.

IRVING PLACE, 14.—Front rooms; box-spring beds; tiled bathrooms; absolute cleanliness.

MADISON AV, 174, (33d.)—Vanderbilt Studios; Cheerful two-room suite; newly decorated; first floor studio; lease; references. Murray Hill 9286.

West Side.

16TH, 51 WEST, (Washington Square District.)—Charming suites, also single rooms, for artistic people; antique, mahogany, and chintz; fireplaces, tea room; floor specially suited for artist; northern and southern exposure. Call between 1 and 5 P. M.

40TH, 66 WEST.—Large, sunny room; electricity; high class house; bachelors; references.

52D, 250 WEST.—Back parlor, with bath; also furnished rooms. Telephone 2238 Circle.

56TH, 201 WEST.—Newly renovated house; continuous hot water, good service, telephone; transients accommodated.

56TH, 48 WEST.—Comfortable room; gentleman; electric light, steam heat; reasonable.

58TH, 128 WEST.—Comfortable single room; all conveniences; continuous hot water; references; gentleman.

58TH, 57 WEST.—Exceptionally nice, comfortably furnished room; French family; $25. 1348 Plaza.

69TH, 83 WEST.—Second-floor front and dressing room, with running water, electricity, steam heat, kitchenette; references.

70TH, 278 WEST.—Large rooms, $6, $7; suites, private baths; gentlemen, business couples.

71ST, 251 WEST.—Beautifully furnished large front room; southern exposure; bath; references.

71ST, 340 WEST.—Two rooms and bath in private house, suitable for bachelor. Tel. 9484 Columbus.

72D, 58 WEST.—Attractive room, electricity, shower, elevator; reasonable. Debunyz, Columbus 3588.

72D, 261 WEST.—Handsomely furnished, large, small, front rooms, southern exposure, private bath.

72D, 268 WEST.—Excellent location; warm double, single rooms; Southern cooking; meals optional.

73D, 275 WEST.—Nicely furnished, large, medium room; private bath; telephone; southern exposure.

73D, 111 WEST.—Newly furnished rooms; kitchenette; southern exposure; other rooms.

73D, (near Riverside.)—Two large rooms, single, en suite, with bath. 3764 Columbus.

73D, 158 WEST.—Newly furnished room, adjoining bath; near subway; "L" express.

74TH, 242 WEST.—ATTRACTIVELY FURNISHED ROOM WITH BATH; SOUTHERN EXPOSURE; JAP SERVICE; BACHELOR.

74TH, 5 WEST.—Attractive double and single rooms, baths; breakfast, if desired.

75TH ST., West End Av., (northeast corner.)—Suite with bath; large sunny rooms, with or without baths; reasonable; 1 suite suitable for doctor or artist.

75TH, 138 WEST.—Well-heated rooms, $6-$7; electricity, parquetry; very exclusive residence.

75TH, 162 WEST.—Large front room, suitable couple; smaller one; all improvements; high-class apartment house. Apt. 32, Cole.

75TH, 226 WEST, (Broadway.)—Delightful sunny suite; select, modern apartment. Columbus 7248. Salvin.

75TH, 134 WEST.—Large, sunny rooms, small room, dressing rooms, select house, reasonable.

75TH, 159 WEST.—Attractively furnished large, small; electricity; adjoining baths.

75TH, 134 WEST.—Large, sunny rooms, dressing rooms, select house, reasonable.

75TH, 242 WEST.—Large room, kitchenette, furnished or unfurnished; maid, telephone service.

76TH, 113 WEST.—Attractive front parlor; small front room; every convenience; finest location.

76TH, 113 WEST.—Exceptionally large, attractive room, with kitchenette adjoining; every convenience.

77TH, 102 WEST.—Nicely furnished rooms; all conveniences; telephone; reasonable; references.

77TH, 313 WEST.—Elegantly furnished modern room, private bath, electric light, refined environment.

77TH, 313 WEST.—Elegantly furnished room, parlor floor; water, electric light; refined environment.

77TH, 125 WEST.—Attractive double and single rooms, adjoining bath; references.

78TH, 208 WEST.—Beautifully furnished rooms, large, single, heated; electricity, telephone; near subway.

78TH, 117 WEST.—Newly decorated, furnished rooms; gentlemen, couples; adjoining baths; well heated.

78TH, 125 WEST.—Second-floor suite, all improvements; attractive, comfortable, reasonable. 2558 Schuyler.

78TH, 303 WEST.—Attractive, large room, $6; also single room, $3; private house.

79TH, 146 WEST.—Neatly furnished back parlor; well heated; southern exposure; private bath.

81ST, 110 WEST.—Large clean rooms, twin beds, one flight up; electricity; $10.

82D, 33 WEST.—Second floor, front; other rooms; heated; $4; kitchenette; references.

84TH, 33 WEST.—Attractive parlor floor suite, with bath; constant hot water; maid service; ideal location; reasonable. Schuyler 9949.

84TH, 15 WEST.—Magnificent suite; southern exposure; gentlemen; breakfast, heat, electricity. KEELEY.

84TH, 47 WEST.—Handsomely furnished second-story front room; private bath; other rooms.

85TH, 203 WEST.—Attractive large and small bedrooms; beautifully furnished; kitchen privileges. Ross.

FURNISHED ROOMS.

West Side.

85TH, 203 WEST.—Large front room, near bath; phone; subway. Collins.

86TH ST., 76 WEST, (Apartment 2B.)—Handsome room; private family; referenced gentleman; elevator; subway, "L."

86TH, 23 WEST.—Sunny front room; breakfast; those wishing comforts; well-kept home.

86TH, (549 WEST END AV.)—Two large rooms, private house; $6, $8; gentlemen only.

87TH, 340 WEST.—Two attractive, connecting front rooms, private bath, $10; also single rooms.

88TH, 185 WEST.—Large, outside parlor, adjoining room, suitable 2, 3; other outside rooms; conveniences. 'Phone Voegtlin.

88TH, 307 WEST.—Back parlor, with kitchenette; large front room; breakfast optional; references.

96TH, 149 WEST.—Small, attractively furnished room; all conveniences. River. 3849. Irwin.

97TH, 256 WEST.—Beautiful large, sunny rooms; conveniences. Apt. 43, Riverside 3494.

99TH, 245 WEST, (Broadway.)—Small, attractive hall (front) room, adjoining bath; two flights up; business man or women; $3.50.

101ST, 309 WEST, (Apt. 3.)—Two sunny, connecting rooms; every convenience; gentleman, couple.

103D, 9 WEST.—Private family, single room, bath adjoining; lady. 8472 Riverside. Rinckhoff.

105TH, 248 WEST, (Corner Broadway.)—Handsome front room, private family; elevator apartment. Phillips.

106TH, 203 WEST.—Cheerful, well-heated room; electricity, phone, private; reference; $3.50. Finneran.

113TH, 541 WEST.—Beautiful light room, bath adjoining; elegant elevator apartment. Hart.

116TH, (near Riverside.)—Sunny parlor, with bedroom; running water; telephone. Morningside 6487.

118TH, 400 WEST.—Sunny single room; Morningside Drive; small room, running water. Apt. 4.

120TH, 157 WEST.—Large, front room, suitable for two; all conveniences; well-kept, private house.

121ST ST., 527 WEST.—Two large, attractive rooms; modern elevator apartment; $5, $6. McCabue.

124TH, (3,131 Broadway.)—Double room, facing Broadway, $6; modern conveniences. Apartment 44.

143D ST., 527 WEST.—Two or three rooms and kitchen; single or en suite; all improvements. Apt. 2.

BROADWAY, 2,764.—Parlor and bedroom; southern exposure; refined. Starrett, Academy 1588.

BROADWAY, 3,544 (145th.)—Bachelor quarters; large outside room; modern conveniences. Dr. Mayer.

BROADWAY, (245 West 104th.)—Clean, sunny outside room; private apartment. Academy 2546. Rich.

CONVENT AV., 425, (148th St., West.)—Large, steam heated, second floor room; private residence; telephone; breakfast optional; references.

RIVERSIDE, (103d Subway.)—Beautiful front and back room; private home; front has balcony, good outlook; rear southern exposure; private bath; dressing rooms. 992 Riverside.

RIVERSIDE DRIVE, 61, (78th.)—Large rooms, newly decorated, private baths, electricity, reasonable.

RIVERSIDE DRIVE, 668, (144th.)—Cheerful, sunny room; private family; gentleman. Apartment 35.

RIVERSIDE DRIVE, 73, (near 79th St.)—Attractive rooms; electricity, steam; bachelor apt. Telephone Schuyler 2109.

RIVERSIDE DRIVE, 102, (at 82d St.)—Beautiful suite, facing river; private house.

WEST END AV., 664.—Elegant large front room, twin beds, running water.

ROOMS WANTED.

Furnished.

YOUNG DANISH GENTLEMAN wants small furnished room, private home. E 188 Times.

BOARDERS WANTED.

East Side.

15TH, 210 EAST.—Attractive double, single rooms; excellent home cooking; table guests; references.

38TH, 29 EAST.—Attractive large room, adjoining bath; southern exposure; excellent meals; refined.

54TH, 13-15 EAST.—Boarding place of exceptional excellence and exclusiveness; moderate; references.

HOTEL RUTLEDGE, (163 Lexington Av.)—For refined women. Why not live at a hotel, if you can do so, at lower cost than a boarding house? Beautiful atmosphere; outside rooms; telephone, elevator; complete service; homelike; including meals, $13 weekly up.

West Side.

16TH, 20-22 WEST.—Large, small rooms, well heated, well furnished; unexcelled board; telephone.

16TH, 7 WEST (near 5th Ave).—Large, small rooms, excellent board, all improvements.

53D, 57 WEST.—Exceptionally attractive, sunny double room, second floor, front; references.

54TH, 54 WEST.—Large rooms, private baths, also single room; Southern exposure.

16 WEST 55TH ST.
Table board; rooms on top floor.

57TH, 411 WEST.—Handsome rooms, southern exposure; heat, running water; home table; telephone.

58TH, 37 WEST.—Attractive large, small rooms; private baths; parlor dining; excellent table.

58TH, 46 WEST.—Desirable rooms, private bath; home table; references.

58TH, 41, 43, 45. Elevator.
MADISON ARMS.

68TH, 56 WEST.—Handsomely furnished, steam heat, private bath, electric light; suit particular people; Southern cooking; also smaller room.

70TH, 127 WEST.—Exceptionally well furnished, warm room; excellent table; fine service.

72D, 212 WEST.—PRIVATE BATH, ELECTRICITY, STEAM HEAT, TABLE BOARD. COLUMBUS 6396.

72D, 269 WEST.—Large, comfortable double and single rooms, private bath; home surroundings; table boarders welcome.

72D, 269 WEST.—Large double, single rooms, private bath; home surroundings; table guests.

72D, 263 WEST.—Second floor, handsome double room, private bath; heat hot water.

72D, 266 WEST.—Fine location; double, single rooms; excellent cooking; references.

72D, 122 WEST.—Well-heated, double, single rooms; private bath; fine table.

74TH, 135 WEST.—Beautiful large, small rooms, private bath, excellent cooking, modern conveniences.

151 WEST 76TH ST.
Large, small rooms; private bath; references.

79TH, 114-132 WEST, (Wide, Parked Street.)—Unusual and attractive; large parlors; tea-room and lounge; steam heat; booklet.

80TH, 124-128 WEST.—Rooms; home cooking; special rate to permanent business people.

80TH, 123 WEST.—The Georgian, comfortable rooms, excellent cuisine, modern; good service.

80TH, 143 WEST.—Large, warm room; also medium room; homelike surroundings; references.

82D, 124 WEST, (Graycourt.)—Attractive, modern; steam heat; references; table guests; booklet.

83D, 40 WEST.—Beautifully furnished room; every convenience; southern exposure; excellent cuisine; references.

83D, 25 WEST.—Splendid accommodations; private bath; steam, electricity; home cooking. Schuyler 8227.

86TH, 114 WEST.—Very attractive hall room, southern exposure; elevated and subway stations.

90TH, 312 WEST.—Single room, young gentleman; running water, electricity; excellent table; references.

90TH, 16 WEST.—Beautiful, large room, bath adjoining; unexcelled Jewish table. Riverside 9793.

91ST, 50 WEST.—Refined, private home, two large suites, private baths, twin beds, small room; near park, subway, elevated.

91ST, 66 WEST.—Desirable rooms; excellent home cooking; table guests; reasonable rates.

93D ST., 676 WEST END AV.—Large double room, bath adjoining; electricity and phone; home comfort; gentlemen or married couple.

93D, 303 WEST.—Beautiful single room; steam, electricity; exclusive house; table guests accommodated.

93D, 21 WEST.—Sunny rooms; subway, "L"; excellent cuisine; French spoken.

95TH, 6? WEST.—Comfortable furnished large room for couple; table boarders.

102D, 305 WEST, (Riverside.)—Exceptional large, front room; private bath; owner's home; reference.

102D, 250 WEST.—Second-floor suite; private bath; family; gentlemen; other rooms; references.

107TH, 322 WEST, (Riverside-Broadway.)—Modern private residence offers 2 single rooms; every convenience; excellent table; moderate terms.

141ST, 470 WEST.—Large rooms; private home; excellent cooking; telephone; table guests. Palmer.

RIVERSIDE DRIVE, 533 (Apt. 31).—Two rooms, adjoining bath; southern exposure, excellent cuisine.

BOARDERS WANTED.

West Side.

RIVERSIDE DRIVE AND 116TH.
Exclusive couple can find unusual accommodations; two attractively furnished rooms, private bath; home cooking. Morningside 4320. Apt. 3N.

THE EVELYN LODGE.
Charming Winter House of Highest Standard.
20 Minutes Downtown N. Y. Fare 5c.
Fifty Lovely Rooms, Exquisitely Furnished.
Excellent Chef and Service; Small Tables.
Abundance Sunlight, Good Air, Quietness.
Social Parlors, Smoking Rooms, Comforts.
Weekly, $12-$20 per adult, with meals.
71 CENTRAL AV., ST. GEORGE, S. I.

THE NORWOOD, 7TH AV.
174 West 126th.—Room, board; steam heat, baths, telephone; home cooking; convenient.

WEST END AV., 524, (86th.)—Large rooms; excellent table; house thoroughly appointed; references.

WEST END AV., 301, (74th.)—Double rooms, private baths; meals optional; facing park; singles.

BOARD WANTED.

THREE PEOPLE desire room and board in private home or apartment, east side, 50th to 70th Sts.; references. Reply J. P., 32 East 65th St.

Two rooms and bath wanted by mother and son; Hebrew adults; elevator apartment; uptown preferred; board optional. W 133 Times.

COUNTRY BOARD.

Westchester County.

HIGHCLIFFE HOTEL, Park Hill, Yonkers.—Unexcelled home cooking; river view. Yonkers 2161.

AUTOMOBILE EXCHANGE.

BROUGHAM town car, 1916; cost $5,600; our price $1,850. Harris, 1,704 Broadway.

BUICK latest model, with Winter top; price attractive. Cook-Macconnell, 1,790 Broadway.

BUICK BARGAINS, LIKE NEW.
Sedans, Cabriolets, Touring. Flack, 1,700 Broadway.

BUICK, 1917, roadster, Winter and Summer tops; 1916 Buick, 7-passenger touring car. Fiat Co., 1,776 Broadway, Columbus 4395.

BUICK 1917 TOURING, $750.
Alexander G. Harris, 1,704 Broadway.

CADILLAC 1913 7-passenger touring car; in exceptionally fine mechanical condition. BISHOP, McCORMICK & BISHOP, Inc., 1,243 Fulton St., Brooklyn. Telephone Decatur 4004.

CADILLAC 1916 cabriolet; overhauled and refinished; exceptional bargain; $1,350. Harris, 1,704 Broadway.

CADILLAC 1917 ROADSTER.
CADILLAC 1916 TOURING.
Schoonmaker & Jacod, 1,700 Broadway.

CADILLAC, early 1916 limousine; excellent condition; $1,175. 216 State, Brooklyn. Main 1391.

CADILLAC 1917 Brougham Landaulet, used four months; condition like new. Columbus 8963.

CADILLAC, 8-cylinder limousine; condition equal to new; will sacrifice. Garage, 121 West 54th. Warren's car.

CADILLAC 1916 limousine, 7 passenger.
CADILLAC 1915 limousine, 7 passenger.
Packard Auto Exchange, 10 West 60th.

CADILLAC, 1915 8-cyl. Sedan, 5-pass.; 1918 Kissel Car 6 Coupe, 4-pass. 588 Broad St., Newark, N. J. Tel. 2887 Market.

CADILLAC 1916 seven-passenger touring car. Marmon Automobile Co., 1,880 Broadway.

CADILLAC limousine, late model. Morrison, 204 West 92d. Telephone 5174 Riverside.

CASE 1917 seven-passenger touring car. Marmon Automobile Co., 1,880 Broadway.

CHANDLER, 1916, CABRIOLET.
JEFFERY, 1916, town car, wire wheels, all new tires.
CHALMERS, 1916, limousine.
OLDSMOBILE, 1916, Winter and Summer tops.
LOZIER, 1916, Winter and Summer tops.
JEFFERY, 1916, Winter and Summer tops.
FIAT CO., 1,776 B'way. Columbus 4395.

CHANDLER "Six," late 1916 touring; machine absolutely perfect; Houk white wire wheels; new oversized tires, slip covers, absorbers, etc.; best offer $700. D. G. Widner, 68 William St. 5822 John. Any demonstration.

CHANDLER Chummy Roadster, this year's model; oversize tires, extra equipment; excellent condition; 5,500 miles; $800 cash. Tel. 3744 John, 10-11:30 A. M.

CHEVROLET 1916 TOURING CAR, model Baby Grand; good condition; good shoes; looks like new. BISHOP, McCORMICK & BISHOP, Inc., 1,243 Fulton St., Brooklyn. Telephone Decatur 4004.

COLE 1917 seven-passenger touring car. Marmon Automobile Co., 1,880 Broadway.

DODGE BROTHERS sedan; driven 5,000 miles, in exceptionally fine mechanical condition; equipped with front and rear bumpers and new extra shoe. BISHOP, McCORMICK & BISHOP, Inc., 1,243 Fulton St., Brooklyn. Telephone Decatur 4004.

DODGE BROTHERS runabout and touring cars. We are offering some exceptionally good Dodge Brothers used cars this week. BISHOP, McCORMICK & BISHOP, Inc., 1,243 Fulton St., Brooklyn. Telephone Decatur 4004.

FIAT 1915 baby town car; latest importation; Holbrook body; all new tires; overhauled at Fiat factory; price reasonable. Fiat Co., 1,776 Broadway. Columbus 4395.

FIAT "30," Fleetwood touring; latest importation. Schoonmaker & Jacod, 1,700 Broadway.

FIAT, 1915, limousine, brougham; overhauled and repaired. Fiat Co., 1,776 Broadway. Columbus 4395.

HUDSON 1917 Cabriolet. Almost new.
HUDSON 1917 4-pass. Speedster.
Must sell. Time payments. Trades considered.
Auto Electric Service, 245 West 55th.

HUDSON 1917 Super Six, sedan, limousine, touring; bargains. Cook-Macconnell, 1,790 Broadway.

HUDSON 1917 SPECIAL SPEEDSTER. Schoonmaker & Jacod, 1,700 Broadway.

KELLY-SPRINGFIELD for sale; 1 brand new; model K, 6-ton, chain drive truck, with dumping body, with a large number of spare parts; immediate delivery. W. B. Spencer, 30 Church St. Phone Cortlandt 7314.

LANCIA FLEETWOOD CABRIOLET.
Latest importation. Special Show Car. Four-pass. Collapsible body. Electrically equipped. Most magnificent car of its type in New York. Sacrifice for immediate cash. ALEXANDER G. HARRIS, 1,704 Broadway.

LANCIA 1917 collapsible town car. Schoonmaker & Jacod, 1,700 Broadway.

1914 LANCIA limousine, Holbrook body; sacrifice. Mrs. J. T. Leonard, 353 4th Av.

MARMON 1917 seven-passenger touring car. Marmon Automobile Co., 1,880 Broadway.

MARMON 1917 7-passenger laudau-brougham. Marmon Automobile Co., 1,880 B'way.

MARMON 1916 seven-passenger touring car. Marmon Automobile Co., 1,880 Broadway.

MARMON 1916 seven-passenger sedan. Marmon Automobile Co., 1,880 Broadway.

MAXWELL 1917 touring car; A1 mechanical condition; paint in first-class condition. BISHOP, McCORMICK & BISHOP, Inc., 1,243 Fulton St., Brooklyn. Telephone Decatur 4004.

MAXWELL, Touring, 1917, electric starter; new battery, magneto, extras; engine needs new bearing; everything else good condition; sacrifice for $275. Phone Lenox 757.

MERCER, 1917, 5-passenger model; color maroon; 6 wire wheels; fully equipped; run 5,000 miles; motor and paint same as leaving factory; bargain at $2,000; no dealers. Phone 1447 Melrose, 11-12 A. M., Thursday and Friday.

MERCER, 1914, raceabout and touring; service guaranteed; roadster. Alexander Harris, 1,704 Broadway.

MITCHELL 1917 Town Car; condition, appearance excellent. Willys-Overland, Broadway and 50th.

MITCHELL 1917 seven-passenger limousine. Marmon Automobile Co., 1,880 Broadway.

NATIONAL, Newport, 6-cylinder; in excellent condition; sacrifice; any demonstration. Mahoney, 1,056 President St., Brooklyn. Phone Prospect 6680.

NATIONAL speedster; excellent condition; new paint; good rubber; a very classy car; price $300; can be seen any time. 1,111 Flatbush Av., Brooklyn.

NATIONAL 1916 sedan; excellent condition; any demonstration. See Gear, 149 West 49th.

OLDSMOBILE 1917 five-passenger brougham, like new; run less than 500 miles. Marmon Automobile Co., 1,880 Broadway.

OWEN Magnetic, 1917, brougham-landaulet; like new. B. C., 85 Times.

PACKARD 1917 2-35 Touring, 7 passenger.
PACKARD 1916 1-35 Landaulet, 7 passenger.
PACKARD 1916 1-25 Limousine, 7 passenger.
PACKARD 1916 1-35 Touring, 7 passenger.
Packard Auto Exchange, 10 West 60th.

PACKARD limousines, beautifully equipped, latest model cars, by day, week, or (preferably) month; special rate for shopping, $2.50 per hour. Broadway Packard Auto Renting, 2,523 Broadway. Phone Riverside 1448-5246.

PACKARD 1910 18 h. p. limousine taxicab; clock all paid; thoroughly overhauled; perfect condition; sell immediately. Little Hungary, 257 East Houston, Bernstein. Telephone Orchard 176.

PACKARD 1914, limousine; beautiful body; first-class condition. Van Schassen, 23 West 62d.

PIERCE-ARROW (1918) Limousine, 38 H. P. Pierce-Arrow (1915) Landaulet, "38"; like new. F. Turner, 20 Broad. Phone 4473 Rector.

PIERCE-ARROW, "38" landaulet; beautiful condition; electric starter. Telephone Owner, 348 Rector.

RENAULT.—Latest model 65-H. P. roadster, Westinghouse light and starter, Dunlap wire wheels, luxurious equipment and appearance, absolutely perfect condition, cost $7,500; owner going to camp, will sacrifice; demonstration by appointment; no dealers. Robert Graves, Jr., 1,[illegible] Broadway. Telephone Circle [illegible].

AUTOMOBILE EXCHANGE.

RENAULT 1914 landaulet, 7 passenger.
RENAULT 1913 Brougham-Landau, 7 pass.
RENAULT 1912 limousine, 7 passenger.
Packard Auto Exchange, 10 West 60th.

REO 1916 TOURING; DRIVEN 5,000 MILES; general appearance like new. BISHOP, McCORMICK & BISHOP, Inc., 1,243 Fulton St., Brooklyn. Telephone Decatur 4004.

REO 1916 LIMOUSINE.
Beautiful 7-passenger, with an extra touring body; can't be told from new; full electric equipment; condition perfect; guaranteed. 150 West 55th St.

REO, 1917, with specially built Winter top, 5-passenger, four-cylinder; mechanically perfect; appearance like new; must sell; no reasonable offer refused. 4624 Gramercy.

SAXON SIX touring; slightly used for demonstration purposes; sell for cost. Saxon Motor Co., 1,744 Broadway, Circle 4163.

SCRIPPS-BOOTH 1917 roadster and coupe. Schoonmaker & Jacod, 1,700 Broadway.

S. G. V. touring car, excellent condition; new shoes. Marmon Co., 1,880 Broadway.

STEARNS KNIGHT brougham landaulet, "8-cylinder"; imported linings, bronze fixtures and vanity cases; Circassian walnut paneling; interior renovated; newly painted royal blue and black; has the appearance of a new car; sold with BINDING MECHANICAL GUARANTEE. Stearns Used Car Department, (Driscoll, Manager,) 417 West 55th St. Telephone Columbus 7600.

STEARNS-KNIGHT Touring, "Light 4," five passenger. Painted Brewster Green, with yellow running gear. The most efficient and economical high-class car. Sold with manufacturer's BINDING MECHANICAL GUARANTEE and equipment. Stearns Company, 417 West 55th Street. Telephone Columbus 7600.

STEARNS 1917 LIMOUSINE.
Most beautiful car in city, Fleetwood body, every modern appointment; bronze fixtures, inlaid vanity cases, Circassian walnut paneling; cost $3,500; condition perfect. Mrs. Hayman, 222 Riverside Drive. Phone 6374 Riverside.

STEARNS KNIGHT 1916 8-cyl. brougham landaulet, Fleetwood body, all 1917 improvements. Schoonmaker & Jacod, 1,700 Broadway.

STEVENS-DURYEA A. A. limousine, fully equipped; owner going West; bargain. Columbus 5232.

STUTZ 1918 TOURING.
STUTZ 1917 TOURING
STUTZ 1917 SPEEDSTER.
Schoonmaker & Jacod, 1,700 Broadway.

STUTZ, 1916, Bulldog Special; service guaranteed; $1,175. Alexander G. Harris, 1,704 Broadway.

TOWN CAR.—Beautiful S. G. V. LANDAULET; Ward Leonard starting system; used very little; cost new, $4,800; must be disposed of; no dealers. Phone Columbus 8284.

"WHITE" USED CARS.
Also other well-known makes touring cars and taxicabs.
THE WHITE COMPANY,
Park Av. and 57th St.
Used Car Dept. M. R. Greene, Mgr.

WILLYS-KNIGHT 1917 "88" Sedan; like new. Willys-Overland, Broadway and 50th.

WINTON SIX Limousine; overhauled and repainted; guaranteed; very attractive proposition; price right. The Winton Co., Broadway at 70th St.

Miscellaneous.

BARGAINS IN SELECT USED CARS.
1917 CADILLAC Brougham Sedan.
1917 STUTZ "16" Valve Speedster.
1917 HUDSON SEDAN.
MARMON CHUMMY ROADSTER.
1916 PACKARD LANDAULET.
1917 STUDEBAKER TOWN CAR.
HUDSON LIMOUSINE.
SERIES 18 STUDEBAKER ROADSTER.
1917 HUPMOBILE TOURING.
1917 HUPMOBILE ROADSTER.
1917 MAXWELL TOURING.
1917 BUICK TOURING.
1917 ROSS "8" TOURING, $775.
1917 STUDEBAKER "6" CABRIOLET.
1916 SCRIPPS-BOOTH, $475.
SCRIPPS-BOOTH COUPE.
1916 MERCER RUNABOUT.
1916 BUICK LIMOUSINE.
DODGE ROADSTER, $475.
1916 SAXON "6" ROADSTER.
TIME PAYMENTS ARRANGED.
TRADES CONSIDERED.
NEW YORK MOTOR CAR EXCHANGE,
237 WEST 55TH ST.
TWO DOORS FROM BROADWAY.
Open Sundays and Evenings.
Phone Circle 667-668.

"RIGHT PRICES."
1917 STEARNS "4-cyl." Limousine, (new.)
1917 REO Three-Passenger Roadster.
1917 DODGE Touring, (nearly New.)
1917 CADILLAC "8" Seven-Passenger.
1916 HUPMOBILE Runabout, Wire Wheels.
1916 CHANDLER Touring, Model 17.
1916 CADILLAC Touring; very extra.
1916 OVERLAND 83B Touring.
1916 REO Seven-Passenger.
1916 HUPMOBILE Touring; exceptional.
1916 NATIONAL Seven-Passenger.
1915 BUICK Small Touring.
1915 CADILLAC Brougham Town Car.
1914 PACKARD 3-48 Seven-Passenger.
1914 MERCER Touring.
THE BRIGHTON AUTO EXCHANGE, INC.,
Appraisers to the Trade.
1,077 Atlantic Av., Cor. Franklin Av.,
BROOKLYN.

EXCELLENT XMAS GIFTS.
EASY TERMS.
1917 LEXINGTON SEDAN, $995.
1917 DETROITER "6," $450.
1917 BUICK TOURING, $775.
1917 BUICK TOURING, $600.
1916 MAXWELL TOURING, $300.
1916 REO FIFTH, $500.
1916 PULLMAN ROADSTER, $300.
Trades considered.
LEXINGTON USED CAR DEPARTMENT,
1,700 BROADWAY. CIRCLE 1872.

ATTRACTIVE USED CAR OFFERINGS:
Cadillac limousine, perfect condition, $550.
Chandler, with Winter and Summer top.
Locomobile 6-48 limousine; original cost, $5,700; take $1,000.
Chalmers Master Six; Westinghouse shock absorbers; lots of extras; special inclosed Winter body; $600 to quick buyer.
QUALITY AUTO EXCHANGE, INC.,
305 West 59th St. Columbus 5063.

AUTOMOBILISTS, Attention!—Raccoon fur coat, $25; muskrat lined coat, $35; auto robe, $15. Private apartment 1A, 1,071 St. Nicholas Av., corner 164th St.

LIMOUSINE BODY.
Amesbury; custom made; excellent condition; will fit Cadillac or any medium size chassis; for sale at great sacrifice. A 99 Times.

Touring Cars, Roadsters, Closed Cars. Limousine bodies; Rolls-Royce Winter body. 20th Century Co., 1,700 Broadway, cor. 54th.

BODIES.—Late models, sedans, limousines, landaulettes. Arena, 136 W. 52d, 5th floor.

Motor Trucks.

DEARBORN 1 and 2 ton trucks for sale on easy terms. 4636 Decatur; 1,197 Bedford Av., Brooklyn.

VIM delivery truck, 1 Hudford furniture truck, 2 1-ton Ward trucks; great bargains to quick buyers. Melrose 8151.

Automobiles Wanted.

CARS on consignment; largest used car store on Broadway; in best location, assures quick sales at highest prices; save Winter storage; also bought for cash. Ireland, 1,648 Broadway.

IF YOU will accept a reasonable amount on your car I will sell it for you quick. B. C. MORRISON, 1,926 Broadway. Columbus 8599.

OLDSMOBILE wanted, 8-cylinder, model 44, 1916 or 1917. M 51 Times.

Automobiles for Rent.

BEAUTIFUL S. G. V. Lancia, limousines, landaulets; ideal town cars; moderate rates. Kline Brothers, 425 West 54th. Columbus 398.

CADILLAC limousine, beautiful, $2.50 hour; monthly preferred; owner driver. Wesley, Circle 2004.

CADILLAC limousine for hire, hour, day, month preferred; owner drives. Harlem 3698.

PACKARD sixes and twin sixes to hire; hour, day, week, trip; superior service, sensible rates. C. M. & G. V. Williamson, 204 West 43d St. Phone 4219-3530 Bryant.

PACKARD.—Beautiful private landaulet; Oldsmobile 1917, limousine; $2.25 an hour; reasonable by day, week, or month. Lenox 10258.

PACKARD town limousine, beautifully equipment, $300 monthly to desirable party. Circle 4215.

PIERCE-ARROW limousines; moderate rates; weekly, monthly. Economical Garage, Columbus 7261. Muldoon.

Automobile Storage.

AUTO GARAGE, $10.
Modern, fireproof; sprinklers; centrally located; good care; moderate rates; responsible. Federal, 250 West 54th.

DEAD STORAGE, (automobiles,) $5 month up. Matt Dwyer's, 311-319 West 140th. Audubon 1540-1.

DEAD STORAGE.—Automobiles, $5 per month up. West Side Storage, 310-312 West 143d. Phone Audubon 3575.

AUTO storage, $3 month. 170th St., Cromwell Av., Bronx. Tel. 1573 Melrose.

Automobile Bodies.

LIMOUSINE BODY.—Must sell at once beautiful round back limousine body; A1 condition; fits any up-to-date chassis; in our way; first $100 cash offer takes it. Store, 1,930 Broadway.

Automobile Instruction.

STEWART AUTO SCHOOL, 225 W. 57th St. at Broadway. Booklet 1 explains WHY our course is BEST. Inspect our plant and be convinced. Ladies' classes. "Founded on Honesty 1909. Prospers on Merit."

Auto School, WEST SIDE Y. M. C. A., 302 W. 57th St. Largest and best school in the U. S. Send for booklet and pass to school. Telephone Columbus 7920. Special classes for ladies.

ATKINSON AUTO SCHOOL, [illegible] West [illegible] St. Superior instruction guarantee you expert knowledge. Inspect equipment or write [illegible].

SITUATIONS WANTED—Female.

BOOKKEEPER.—Double-entry, trial balance, annual statements; thoroughly competent closing all books for year, desires few hours evenings or Saturday afternoon. D 324 Times Downtown.

BOOKKEEPER.—Thoroughly experienced, conscientious, familiar all office routine; references; $16. E 170 Times.

BOOKKEEPER.—Ten years trial balances, controlling accounts; executive ability; $25. T. S., Times Bronx.

BOOKKEEPER.—Energetic, wishes position with downtown concern; varied experience. Z 364 Times Annex.

BOOKKEEPER, typewriter, stenographer; beginner. G. Heller, 79 Eldridge St., New York City.

FILE CLERK, competent for supervising or installing system; reference; salary, $15. V 306 Times Downtown.

STENOGRAPHER.—3 years' experience; willing worker; excellent references; $12. V 280 Times Downtown.

STENOGRAPHER.—Thoroughly efficient; initiative, intelligent, educated, clean-cut, rapid; $18. E 91 Times.

TEACHER, college graduate; public school methods; all branches coaching. Expert, Times Harlem.

TYPIST.—Knowledge stenography, desires permanent position; four years' experience; can handle office details; $14. H. G., 142 West 117th St.

Employment Agencies.

SHEPHERD'S AGENCY.—Help by month, week, or day. 107 W. 133d St. Morn. 6916.

COLORED HELP.—City, country; references. Hope Agency, 432 Lenox Av. Harlem 5049.

SITUATIONS WANTED—Male.

ACCOUNTANT.—Books opened; system; arrangements firms not employing bookkeepers, $2.50 weekly. 123 Liberty, Room 104. Telephone Cortlandt 6688.

ACCOUNTANT.—Trial balances, audits, $5 monthly upward; books opened, closed; tax reports free. Friedlander, 19 Cedar. John 5655.

ACCOUNTANT.—Books opened, closed, and written up weekly by private accountant from $3. Dale, 285 St. Nicholas Av.

ACCOUNTANT wants work evenings, Saturday afternoons; reliable and competent. V 301 Times Downtown.

AGRICULTURIST.—Having resigned position as manager of 280-acre farm and large real estate interest because of uncongenial surroundings, I will be glad to have new proposals for employment; am especially an expert agriculturalist. Z 367 Times Annex.

ASSISTANT BOOKKEEPER, double entry, trial balances, controlling accounts; references. V 299 Times Downtown.

BOOKKEEPER.—Man, 36, executive ability, desires position, bookkeeper, cashier, correspondent, salesman. C 371 Times Downtown.

BOOKKEEPER, clerk, (31,) married; thoroughly competent; excellent references; $16. Erwin Wider, 135 East 15th. Stuyvesant 1476.

BUILDING MANAGER.—Office building or apartments; excellent experience. E 125 Times.

BUTLER.—Japanese desires position as butler in high-class family from Jan. 5. Hattori, 48 West 39th Street.

BUYER AND MANAGER.
Assistant to a busy executive, young merchant, (29,) progressive and ambitious, open for connection Jan. 1; experienced in all branches of work in connection with ready-to-wear departments; highest credentials. E 184 Times.

CHAUFFEUR.—We have several good men with from 3 to 9 years' reference on last positions; this is not an employment bureau. Society of Professional Auto Engineers, 1,947 Broadway. Tel. Columbus 4056.

CHAUFFEUR, mechanic, wishes position with private family; 8 years' experience; A1 references. M. Shea, 328 East 71st St. Tel. Rhinelander 2795.

CHAUFFEUR.—Gentleman seeks position for his chauffeur; splendid driver; strictly honest, reliable; first-class mechanic; colored; drive any car. Phone Murray Hill 6155.

CHAUFFEUR, 34, married, no children, 5 years driving, repairing, with private family. Nemitt, 36 St. John's Place, Stamford, Conn.

CHAUFFEUR-MECHANIC, married, abstainer, desires steady position; 9 years' experience, careful driver; references. J. Raphael, 1,213 Vyse Av., Bronx.

CHAUFFEUR, 3 years' experience, age 20, single, wishes position; best reference; two years last position; salary $20. S. Parver, 381 Halsey St., Brooklyn.

CHAUFFEUR, American; 8 years' experience, high-class cars; good mechanic, careful driver; married, reliable; references; exempt. E 171 Times.

CHAUFFEUR.—Colored; 18 years' experience; temperate. Thomas, 93 West End Av. Columbus 9297.

CHAUFFEUR, white, married; seven years' experience; exceptional references. Frahm, 15 Audubon Av.

CHAUFFEUR.—Young man wishes position, private or commercial; salary $18. J. B., 13 East 36th.

CHAUFFEUR, 25, single, 7 years' experience. Gillis, 227 East 72d. Rhinelander 8259.

ENGINEER.—Chief (39) of ability and energy, first-class license, in employ of large hotel, having charge, beside the mechanical department, all general repairs and constructions needed in premises, open for engagement with firm where economy and systematic service is appreciated; highest credential. Address Executive, W 134 Times.

EXECUTIVE with several years' experience in chain store accounting desires to change position and connect with progressive corporation; has thorough knowledge of modern inventory system and able to take complete charge of auditing department. O 59 Times.

GENTLEMAN of executive ability, accustomed to supervising all details of a large business, desires connection with reputable concern; highest references; unattached; can go anywhere; age 43; look 35. Address W 132 Times.

IF YOU HAVE an unusual proposition for a successful man of personality, executive, initiative, negotive ability, address E. K., 237 Times Downtown.

INVESTIGATOR.—Former detective, aged 35, wishes employment where honesty, sobriety, hard work, and executive ability will be appreciated; excellent references. Address D 320 Times Downtown.

MARRIED MAN, (28,) formerly junior partner architect firm, like to connect building supply house; outside man. V 303 Times Downtown.

MIDDLE WEST REPRESENTATIVE desires A1 line on commission basis; at present doing business with big buyers of high-class merchandise in muslin underwear and similar lines. Z 377 Times Annex.

PACIFIC COAST representative enjoying strong following and many years of successful business experience desires to properly represent and promote sales of small line desirable merchandise; will devote personal salesmanship and cover my Western territory three times annually on commission basis; maintain permanent office in San Francisco. Z 855 Times Annex.

SALESMAN.—Manufacturer of highest grade gowns wants very capable salesman having close connections with high-grade stores and specialty shops; traveling unnecessary, but intimate acquaintance with offices required; unusual opportunity and big earning possibilities for right party on commission basis. M 79 Times.

SALESMAN.—EXPERIENCED IN THE SELLING OF SHIPPING CONTAINERS AND WITH A PRACTICAL KNOWLEDGE OF THE BOX BUSINESS; SALARY OR COMMISSION. ADDRESS MANUFACTURER, A 100 TIMES.

SALESMAN OF WIDE EXPERIENCE, well qualified representative, personality, backbone, character A1, young, adaptable, Christian, (32,) traveled extensively, seeks greater opportunities. A. Oehren, 2,311 Grand Av., Bronx. Tel. Fordham 2688.

SALESMAN, EXPERIENCED, MARRIED, 33 YEARS OLD, COLLEGE EDUCATION, HIGH-CLASS CONCERN; SALARY AND COMMISSION. W 127 Times.

SALESMAN, married, ten years' experience; will consider reliable houses only. V 315 Times Downtown.

SALESMAN.—Experienced retail salesman women's outer garments seeks engagement afternoons and evenings. E 182 Times.

SPANISH-AMERICAN correspondent, 31, sailing for Cuba, open for proposition. E 190 Times.

STENOGRAPHER.—Competent stenographer and clerk in export shipping office; salary moderate, with chance for future. Write fully, L 324 Times Downtown.

STENOGRAPHER-TYPEWRITER, 20, competent, experienced, desires good connection; salary $18. V 296 Times Downtown.

SUPERINTENDENT, 25 years' experience in building construction, would like to get into shipyard construction or could take position foreman in ship construction. V 305 Times Downtown.

SUPERINTENDENT, building construction; efficient, experienced, practical, familiar with all trades; twenty years' architectural experience; state salary. V 304 Times Downtown.

SUPERINTENDENT, building construction; efficiency man; experienced, practical; would like shipyard construction; American. D 319 Times Downtown.

TRAFFIC MANAGER who can take complete charge of domestic and foreign railroad and steamship traffic; must be alert and thoroughly experienced; exceptional opportunity; state experience and salary. M 81 Times.

SITUATIONS WANTED—Male.

VALET.—Visiting service; first class. Answer Valet. E 186 Times.

YOUNG MAN employed in clerical capacity during day desires evening and Sunday home work to increase earnings; typewriting, English, Spanish, or MSS. copies; translating correspondence; A1 work; references. E 172 Times.

YOUNG MAN, exempt, high school education, five years' business experience, thorough knowledge French, English, Spanish, wishes position, any capacity, with export and import house; unquestionable references. O 61 Times.

YOUNG MAN, (21,) capable and efficient, having clerical and selling experience, desires position; excellent references. D 314 Times Downtown.

YOUNG MAN, expert mathematician, correspondent, typist; open both afternoons, evenings. E 181 Times.

YOUNG MAN, 28, married, desires position at anything; selling experience. V 314 Times Downtown.

YOUNG MAN, 26, exempted, executive ability, salesman, bookkeeper, stenographer. G 300 Times Downtown.

YOUNG MAN, (23,) college graduate, technical training, active, industrious. V 301 Times Downtown.

HELP WANTED—Female.

A LINEN ROOM WOMAN wanted; must be accurate in counting and have hospital experience. Apply to Housekeeper, 1,919 Madison Av.

BOOKKEEPER wanted in large firm, uptown; young assistant bookkeeper with experience; permanent position; salary $15 or more, according to merit; apply by own handwriting only. K. Y., 44 Times.

BOOKKEEPER.—Expert, thoroughly competent and reliable; must understand controlling accounts; good position for hard, industrious worker. Hygrade Provision Co., 131 South 8th St., Brooklyn.

BOOKKEEPER-STENOGRAPHER, experienced, capable taking charge small office; state experience, reference, salary. V 302 Times Downtown.

BOOKKEEPERS for office of large publishing house; state age, experience, and salary expected. C. M. P., 205 Times.

BOOKKEEPERS, 3, accurate, experienced women; permanent positions; apply after 3. George Muir, 61 Broadway.

BOOKKEEPER, TYPIST, experienced; manufacturing line; state salary. M 71 Times.

BUYER.—WANTED, WOMAN TO BUY READY-TO-WEAR; NONE BUT THOSE WHO HAVE HAD EXPERIENCE IN HIGH-CLASS STORES OR SPECIALTY SHOPS NEED APPLY BY LETTER STATING EXPERIENCE HAD AND SALARY EXPECTED. W. M. WHITNEY & CO., ALBANY, N. Y.

CLERK.—BRIGHT WOMAN, 23 YEARS OR OVER, WITH BUSINESS EXPERIENCE AND EXECUTIVE ABILITY; $12 TO START. CALL AMERICAN DRUGGISTS' SYNDICATE, BORDEN AND VAN ALST AVS., LONG ISLAND CITY; 5 MINUTES FROM GRAND CENTRAL; 5-CENT FARE ANY PART OF NEW YORK.

CLERK.—Intelligent and conscientious worker to do important detail work and make herself generally useful in busy office; no experience necessary; permanent, with advancement. D 305 Times Downtown.

CLERK.—Young lady wanted in insurance agency at Hoboken; a general clerk, one familiar with insurance preferred; state salary and experience. L 310 Times Downtown.

COOK.—Good plain; will pay capable woman $50 per month; permanent position. Apply Lee Mansion, 1,629 University Av., Bronx.

DRESSMAKERS and finishers. 2,464 Broadway.

FILE CLERK, thoroughly experienced, to assume charge filing of correspondence in office manufacturing firm out of town; state salary desired, nationality, and full particulars. M 66 Times.

GIRLS.—General clerical office work; excellent chance advancement with engine building corporation in mailing department, main office. Apply in person to Mr. F. Hardy, De La Vergne Machine Co., foot E. 138th St.

GOVERNESS, Visiting.—Two children; highly recommended. 840 West End Av., Apt. 2A.

GLASS WORKERS.
Stem makers and hand sealers—in experts can make $20 week with overtime and bonus. Call WESTERN ELECTRIC CO., INC., 57 Bethune St., near West St., 6 blocks south of 14th St.

INSTRUCTOR in girls' school for shorthand and typewriting wanted; must be graduate of normal school or college; state system of shorthand and makes of machine with which familiar. Z 373 Times Annex.

MODELS.—Perfect size 16 for misses' suits; $16 weekly; steady; must be thoroughly experienced. Big G Cloak and Suit Co., 33 West 20th.

MODELS.—STYLISH YOUNG LADIES, SIZE 36, FOR SKIRT HOUSE. NATHAN SCHUSS, 2 WEST 33D ST.

OFFICE ASSISTANT.—Young woman, refined, as office assistant, by dental specialist; knowledge of stenography required; salary $12 per week; prospect of advancement. M 50 Times.

OPERATOR.—Telephone switchboard operator with central office experience, about 40 years old, to take charge of switchboard exclusively for large chemical manufacturing company; state age, experience, and salary expected. D 321 Times Downtown.

OPERATOR wanted on Underwood bookkeeping machine, by wholesale dry goods house; must be familiar with daily proof and monthly trial balance. State age, references, and salary expected. D 270 Times Downtown.

SALESLADIES, ambitious, widely acquainted; experience unnecessary; refined; permanent positions; $30 to $50 weekly; full or part time; commission. Room 810, 1,482 Broadway.

SALESLADIES, extra, for Saturdays, $2 day. Call today. Weisbecker, 279 West 125th.

SALESWOMEN.
We require experienced and inexperienced saleswomen for our
BOOK,
STATIONERY,
HANDKERCHIEF,
& PERFUMERY
departments. Also girls for BARGAIN Tables. Permanent position to those that qualify. Apply to Superintendent,
BARNETT BROS.,
Columbus Av. and 74th St.

STIFF HAT TRIMMERS.
Wanted, experienced stiff hat trimmers; steady work at good wages. Apply A. Thetford,
KNOX HAT CO.,
801 Grand Av.,
Brooklyn.

STENCIL FILERS, experienced, in large 5th Av. publishing house; $8 to start; hours 8:30 to 4:30; church reference required. Leslie Judge, 225 5th Av.

STENOGRAPHER.—Must be accurate and rapid; for good position with manufacturing firm in small town about 100 miles from New York; state salary desired, nationality and parentage, and full particulars regarding self. M 63 Times.

STENOGRAPHER.—Young lady wanted as secretary by big motion picture company; must be well educated, good typist, and able to take care of all detail work; office in Jersey City; state full qualifications and previous experience. L 323 Times Downtown.

STENOGRAPHER for permanent position, by a long-established concern; must be capable, have had two years' experience, and be at least 21 years; state age, race, school education, stenographic experience, and salary expected. Z 383 Times Annex.

STENOGRAPHER wanted; competent, experienced stenographer, with general experience in advertising agency desired; must have initiative, ability, and capable handling detail work accurately and rapidly. Room 702, 63 Park Row.

STENOGRAPHER.—One familiar with collection work preferred; excellent opportunity for right party; give full particulars regarding age, nationality, and salary expected. V 313 Times Downtown.

STENOGRAPHER.—Wanted, a good English, French, and Spanish stenographer; permanent position. Address Export 30, giving qualifications and previous experience. Z 351 Times Annex.

STENOGRAPHER for large manufacturing concern; steady; experienced preferred; salary, $15 to $17; must be neat and refined. Call 9 to 10 A. M., Room 605, 367 Fulton St., Brooklyn.

STENOGRAPHER wanted, expert, of pleasing appearance. Don't apply unless you can qualify. After 10 A. M., American Red Cross, 163 Remsen St., Brooklyn.

STENOGRAPHER, experience not necessary. Reply in own handwriting; good opportunity; state salary desired. Address V 300 Times Downtown.

STENOGRAPHER and OFFICE MANAGER; must be hard worker; age no barrier; state experience and wages. [illegible]

Classified Advertising Rates
The New York Times

Telephone Bryant 1000	Per Agate Line
Agents, Wanted	50c
Apartments to Let and Wanted	40c
Automobile Exchange	40c
Boarders and Board Wanted	50c
Business Opportunities	50c
Country Board	50c
Employment Agencies	50c
Farms	40c
For Sale	50c
Furnished Rooms and Rooms Wanted	50c
Help Wanted	30c
Lost and Found	50c
Mortgage Loans	50c
Real Estate (and Houses to Let	40c
Situations Wanted	25c

HELP WANTED—Female.

STENOGRAPHER.—American girl, 18 to 22; $15 to start; good chances of advancement. Call, between 12 and 1 P. M., Room 711, 90 West St.

STENOGRAPHER and Office Assistant.—Beginner considered; if experienced state what business; state salary expected. B. A. C., 225 Times.

STENOGRAPHER.—Over 18; experienced and competent; moderate salary to start. McCall Co., 236 West 37th.

STENOGRAPHER wanted; experienced; one who understands the fire insurance business. J. K. Dorn, Miami, Fla.

STENOGRAPHER.—In wholesale house; state age, experience, nationality, and salary expected. M 77 Times.

TEACHERS.—An exceptional opportunity for normal school or college trained women in high-class training position; must be 25 to 40 years of age, good personality, and able to demonstrate the fundamental principles of pedogogy; salary and commission, $1,500 to $2,500 per year. M. C. McReynolds, 347 5th Av., New York. Vanderbilt 4855, afternoons, 2 to 5.

TYPIST OR STENOGRAPHER wanted; general experience in checking department of advertising agency preferred; ability to properly handle detail work thoroughly and accurately essential; only those capable of earning good salary need apply. Room 702, 63 Park Row.

TYPIST,
experienced, to use dictaphone; dictaphone experience desirable, but not essential; permanent; advancement, pay according to capability. Smith Pharmacal, 323 East 34th.

YOUNG LADY, experienced, wanted to operate switchboard in wholesale house; answer, giving full particulars. L 325 Times Downtown.

YOUNG LADY.—Experienced in clerical work of large printing office; permanent position. McCall's Magazine, 236 West 37th.

YOUNG WOMAN, refined, companion to little girl; good sewer; preferably French; willing to be useful. Write, stating full details, salary. Z 176 Times.

Employment Agencies.

NATIONAL EMPLOYMENT EXCHANGE, 30 CHURCH ST., NEW YORK CITY.

Call between 9 and 1—Room 725.

SECRETARY - STENOGRAPHER (to official of large manufacturing firm in New Brunswick, N. J.; salary $100 per month.

TERMINAL EMPLOYMENT EXCHANGE, 154 Nassau St., Miss Griffin; excellent opportunities for clerk-typhone operators; $18-$20; stenographers, $15-$25.

Instruction.

CLERKS FOR FILING can earn $15 to $30, according to ability; we secure these positions for our graduates, teaching them expert filing basis in six weeks; join any day and evening classes forming now. National Training School for Filing, Shaw-Walker Co., 49 Franklin St. Telephone 2261 Franklin.

PRIVATE SECRETARIAL TRAINING.
PRATT SCHOOL, 64 West 45th St.
Registered by the Board of Regents of the University of the State of New York; individual instruction; reservations must be made in advance; references required.

THE U. S. SECRETARIAL SCHOOL, 342-344 5th Av., (45th St.,) the oldest and preeminently the most successful, prepares for and obtains excellent secretarial positions; day, evening, and correspondence courses; catalogue. Prof. Meagher, M. A. Director.

THE NEW YORK SCHOOL OF SECRETARIES.—Three months' course; students on probation; 33 West 42d St., New York. V. M. Wheat.

HELP WANTED—Male.

ACCOUNTANT, Junior, excellent opportunity for right man; call room 505, 13 Park Row; see Mr. Rubel.

ADVERTISING SALESMAN.
A new department in a successfully established trade paper offers big opportunity for an experienced salesman who can prove his salesmanship; state salary desired in first letter; no beginners. M 54 Times.

ADVERTISING.—Young assistant to manager on weekly paper, to start at $15; ambability can earn $25; state experience. A 101 Times.

ASSISTANT FOREMAN wanted, capable of handling men on hand fabricated steel products. Address, 186 Times Downtown.

BOOKKEEPER.—Wanted, by H. Obashi & Co., Inc., manufacturers of typewriter ribbons and carbon paper, 54 Leonard St.; must be intelligent, well educated, willing worker; good opportunity for advancement by third party; references; salary to start, $12 to $15.

BOOKKEEPER. — Thoroughly experienced; capable handling large number of accounts. Give full details and salary desired. L 322 Times Downtown.

BOOKKEEPER in real estate office; apply between 9 and 10. T. W. Jones, 220 5th Av.

BOY.—ASSISTANT TO FILE CLERK IN AN OFFICE WHERE THERE IS A GOOD CHANCE FOR ONE WHO IS AMBITIOUS AND WANTS TO ADVANCE HIMSELF. V 311 TIMES DOWNTOWN.

BOY.—Wanted by a corporation, bright boy; must be neat in appearance, a good penman, and reside with his parents. Address, giving age, and naming reference. V 307 Times Downtown.

BOY, 15-16 years of age, for office of a large mercantile house offering excellent opportunities. Apply to T. L. W., P. O. Box 760, New York City.

BOY, 16-18 years old, transportation company; salary $40 per month. Address J. W. J., P. O. Box 76, New York City.

BOYS, about 15, as messengers in large publishing house; $7 start; opportunity advancement. McCall Co., 236 West 37th St.

BOY wanted; one who can read and write Spanish. L 318 Times Downtown.

BUYERS WANTED.

FOR OUR NEW BARGAIN BASEMENT.
Must have thorough knowledge of resources and market conditions, so as to be able to buy jobs and clearance stocks. Four experienced buyers required in
1. Women's suits, coats, skirts, dresses.
2. Waists and millinery.
3. Muslin and knit underwear.
4. Women's and children's shoes.
Give complete statement of experience in letter to Charles C. Ferris, Gilchrist Company, Boston.

BUYER of infants' knit goods wanted by jobbing house; excellent opportunity for right person; have some experience; give particulars. E. O., 273 Times Downtown.

CHAUFFEUR WANTED.
CHAUFFEUR, EXPERT MECHANIC; SINGLE AND OVER DRAFT AGE; MUST HAVE BEST OF REFERENCES; GOOD POSITION TO RIGHT PARTY. CALL BETWEEN 10 AND 12 M. C. MIGEL, 17 MADISON AV.

COLLECTOR WANTED.—Thirty days' employment; salary and exceptional commission proposition to hustler; must be able to make bond; be man of diplomacy, and good appearance. M 56 Times.

COLLEGE MEN over 18 for school census work, also part time; state particulars and mention, if possible, telephone number. L 294 Times Downtown.

COST ACCOUNTANTS.

Several men of proved executive ability and experience in factory cost accounting for constructive and analytical work; satisfactory record in installing cost systems or as head of accounting, production or cost departments in manufacturing plants essential; state business experience fully, explaining kind of work done or position held with each concern; give references; all applications considered strictly confidential and no reference investigated without permission. Please give phone number on application. Y 289 Times Downtown.

CREDIT MAN.—City experience. Write, stating salary, references, Goldsmith Bros., 71 Nassau St.

DRAFTSMEN.

First class layout men, also first class detailers, experienced on automobile work. Apply to Mr. W. Taylor, Militor Corp., Bergen and Kearney Avs., Jersey City.

DRAFTSMEN, mechanical, over draft age, with or without some architectural knowledge; state age, experience, salary. Permanent. W 129 Times.

DRAFTSMAN, experienced, for jig and fixture work. Mergenthaler Linotype Co., 24 Ryerson St., Brooklyn.

DRAFTSMAN for jig and fixture work. Mergenthaler Linotype Co., 24 Ryerson St., Brooklyn.

HELP WANTED—Male.

DRAUGHTSMEN,

HERE'S
YOUR CHANCE

To Capitalize Your
Training.

To Develop in
Sales Work.

We need men who have mechanical training and some shop experience.

If you are ambitious and want to get ahead faster, send your qualifications and photograph to the

INDUSTRIAL BEARINGS DIVISION

HYATT ROLLER BEARING COMPANY,
NEWARK, N. J.

All communications will be considered confidential.

DRAFTSMEN WANTED EXPERIENCED IN THE DESIGN OF TOOLS, JIGS, FIXTURES, AND MEDIUM-WEIGHT MACHINERY; DESIRABLE OPENINGS FOR CAPABLE MEN; IN ANSWERING, PLEASE OUTLINE GENERAL EXPERIENCE, STATE AGE, COMPENSATION EXPECTED, NATIONALITY, AND WHEN AVAILABLE. L. M., 285 TIMES.

DRAFTSMAN WANTED AT ONCE
WITH CHEMICAL AND ACID
EXPERIENCE; EXCELLENT OPPORTUNITY FOR RIGHT MAN;
STATE SALARY EXPECTED. Z
326 TIMES ANNEX.

DRAFTSMEN.

Attractive work at best rates for Tool Designers, Jig and Fixture men. U. S. Government work. Apply
REMINGTON ARMS COMPANY,
Boston Av.,
Bridgeport, Conn.

DRAFTSMEN
WITH EXPERIENCE IN DESIGNING AND DETAILING SMALL AUTOMATIC MACHINERY WANTED BY RELIABLE FIRM; GOOD CHANCE FOR ADVANCEMENT; CALL BETWEEN 5 AND 6 P. M. FRIDAY ONLY AT
S. S. WHITE DENTAL MFG. CO.,
7 UNION SQUARE WEST.

DRAFTSMAN for furnace constructing. Call Barclay 7866.

DRESS MAN.
An excellent opportunity is offered to one who knows the dress business from A to Z, to take complete charge of buying, selling, &c., for large jobber; state full particulars, strictly confidential. M 49 Times.

ELECTRICAL DRAFTSMAN wanted, for work in steel shipyard; recent technical graduate preferred. Apply T. C. Desmond & Co., 31 Nassau St., New York City.

ELLIOTT-FISHER OPERATOR from caller; quick and accurate at figures; splendid opportunity for advancement; state age, experience, nationality, and salary expected. C. S. P., 223 Times Uptown.

ENVELOPE ADJUSTER on plunger type machine; must be first class, of long experience, able to furnish best references as to character and ability; steady position; good pay. F. B., 217 Times Downtown.

EXCELLENT OPPORTUNITY for traveling man not subject to the draft; representative house with established clientele, manufacturing lady's hand bags, &c., needs man for large towns in Northwest and part of Middle West; experience in this line not essential if applicant comes highly recommended; commission basis with liberal drawing account. M 76 Times.

GAUGE MAKERS.
Experienced men to make and check gauges. American Can Co., West 95th St. Dock.

GLASS WORKERS.
Expert men. Industrious and competent for bulb blowing and stem making; right men can work overtime; double time for Sunday work. 190 E. 149th St.
WESTERN ELECTRIC CO., INC.,
67 Bethune St., near West St.,
six blocks south of 14th St.

INSTRUMENT MAKER
AND
MODEL MAKERS.
HIGH-CLASS MEN IN SMALL ELECTRICAL AND MECHANICAL APPARATUS; MUST BE ACCUSTOMED TO USING BLUE PRINTS; PIECE-WORK; STEADY POSITIONS; 65 CENTS PER HOUR, WITH ADVANCEMENT. CALL
WESTERN ELECTRIC CO., INC.,
67 BETHUNE ST.,
NEAR WEST ST.—SIX BLOCKS SOUTH OF 14TH ST.

INSTRUMENT MAKERS, first-class, on small work; Brooklyn factory. M. O. P., 279 Times.

JANITOR for four cold-water tenements; no furnaces; make small repairs; rent free; state age, number in family, references, and salary wanted. V 297 Times Downtown.

JAPANESE to take care of gentleman's apartment. Call, 4 to 6. Saturday afternoon, Symmons, 105 East 19th St.

LACQUERER, experienced, on chandelier work. Apply F. Stoerberg & Co., 22 Atlantic St., Newark, N. J.

LIFE INSURANCE CASHIER.
One who has had large experience and some executive ability; opportunity for advancement; state experience, companies worked for, age, and salary desired. Address Large Office, V 258 Times Downtown.

MAN wanted for garage who has had some experience in the auto supply business; salary depends upon ability; if exempted, apply by letter, stating age, references, &c., Z 365 Times Annex.

MANAGER ladies' specialty shop; must have had good specialty store experience and be qualified to own buying and write own advertising; must be draft exempt; a good opportunity is open to an enthusiastic, aggressive man, under 40, who knows his job; state experience and salary desired. Z 365 Times Annex.

MEN WANTED.

BY LARGE MECHANICAL
PRODUCTS CONCERN,
Good pay—Good working conditions.

30 Draftsmen.
5 Cost Accountants.
Mail your applications to
P. O. Box 11, Elizabeth, N. J.

MILLWRIGHTS.
Experienced men needed at once.
Write or call
REMINGTON ARMS COMPANY,
Boston Av.,
Bridgeport, Conn.

OFFICE ASSISTANT.—Young man who understands stenography and typewriting, for prominent wholesale clothing concern. Call L. Freis & Bro., 200 Fifth Av., room 424.

OFFICE BOY capable of advancement; state age, education, experience, and salary expected. L 324 Times Downtown.

OFFICE BOY wanted; call today; good opportunity. United Selling Co., 59th St. and 11th Av.

OFFICE BOY.—Bright, energetic. Call Room 1206, 26 Broad St.

OFFICE MANAGER: stenography essential; hard worker; middle age preferred; state experience and wages. W 180 Times.

OPERATOR.—Wanted, by wholesale dry goods house, operator on Underwood bookkeeping machine; must be familiar with daily proof and monthly trial balance; state age, references, and salary expected. D 271 Times Downtown.

OPERATOR.—Night, telephone operator in garage; state age, experience and salary. B. B., 410 Times Downtown.

PHARMACIST,
Salary, $600 to $840.
Candidates must be at least 21 years of age and present for inspection their licenses from the N. Y. State Board of Pharmacy. Subjects and weights: Experience, 4; technical, 6. Applications received at Room 1600 Municipal Bldg., Manhattan, until Dec. 24, at 4 P. M. For further particulars, see "City Record" or apply to the Municipal Civil Service Commission.

PUBLIC NOTICES.

I WILL NOT BE RESPONSIBLE FOR debts or obligations incurred by my wife, Sadie Wechsler. ISAAC WECHSLER.

HELP WANTED—Male.

PHOTO-ENGRAVERS.—Salesmen of experience, who control some trade, would have fine opportunity in progressive, co-operative house where no other salesmen are employed; salary and commission. M 38 Times.

PHOTOGRAPHER.—Thoroughly experienced on photographic passes. Address R. F., 211 Times Downtown.

PRINTER.—Wanted, competent all-round man to take charge of small typographical department in a New York City manufacturing concern; must be good compositor and understand how to run a department. M 70 Times.

PUBLIC ACCOUNTANTS.—Senior accountants, qualified men, wanted immediately by large public accountants' office in New York; salary $2,500-$3,000; permanent engagements; state age, experience, and qualifications. V 274 Times Downtown.

RECEIVING TELLER.—Bank wants experienced receiving teller; state experience and salary expected. D 322 Times Downtown.

SALESMAN.—FIRST-CLASS CONVERTING WASH GOODS HOUSE NEEDS FIRST-CLASS CITY SALESMAN ACQUAINTED WITH LARGE RETAIL AND JOBBING TRADE; DRAWING ACCOUNT AND COMMISSION. ADDRESS, GIVING FULL PARTICULARS, COMMUNICATIONS STRICTLY CONFIDENTIAL, Z 372 TIMES ANNEX.

SALESMEN.—LARGE EXPORT HOUSE REQUIRES SERVICES THOROUGHLY EXPERIENCED SOUTH AMERICAN TRAVELERS; PREFERABLY MEN WITH DRY GOODS EXPERIENCE; MUST SPEAK SPANISH FLUENTLY AND HAVE UNQUESTIONED PROOF OF PAST RECORD SUCCESS AS SALESMEN; WHEN ANSWERING GIVE FULL DETAILS, EXPERIENCE, AGE, REFERENCES, AND SALARY DESIRED. V 308 TIMES DOWNTOWN.

SALESMEN.—LARGE WHOLESALE HARDWARE JOBBING HOUSE REQUIRES A FEW EXPERIENCED SALESMEN TO COVER LOCAL AND SUBURBAN TERRITORY ON A COMMISSION BASIS; EXCELLENT OPPORTUNITY FOR THE RIGHT PARTIES; ONLY THOSE WITH EXPERIENCE NEED APPLY; GIVE FULL PARTICULARS WHEN APPLYING. L 312 TIMES DOWNTOWN.

SALESMAN who has had some experience in selling to the pocketbook, glove and petticoat trade; salary and commission basis; good opportunity for the right man. M 67 Times.

SALESMEN.—We have immediate need for capable men to represent us in Eastern territory; opportunity for advancement, to sober and intelligent men of proved selling ability; must come well recommended; drawing account against commission. K. C., 48 Times.

SALESMEN.—Men of good appearance and education for local and territorial exhibit work; integrity of character and business experience the chief requisite; splendid opportunity for advancement; commission basis and drawing account. Apply J. S. Thomas, 120 West 32d St., 6th floor.

SALESMAN, energetic, visiting hardware trade in New York and vicinity, to represent as a side line a large manufacturing concern on a commission basis; fine prospects for good man. Write, stating ability and concern connected with. Z 371 Times Annex.

SALESMEN for full line of motor trucks, all sizes, light and heavy duty; attractive prices and time payment; liberal commission; only high-class men of good habits and diligent workers wanted. Eclipse Motors Corp., 311 West 47th St.

SALESMAN: Intelligent American of force and initiative wanted for exhibit work; character and business ability more essential than any previous line sold; advancement assured the right man; guaranteed drawing account against commission. C. 29 Times.

SALESMEN.—ABLE, ENERGETIC MEN, GOOD CHARACTER, CAN MAKE PROFITABLE CONNECTIONS WITH GOOD HOUSE, WHERE EARNINGS ARE LARGE; COMMISSION TO START. ROOM 1223, 52 BROADWAY.

SALESMAN.—Automobiles; factory branch; Brooklyn territory; only one with past experience, with a good record to show; no beginners wanted; sales and commission. Apply, letter only, 1,426 Bedford Av., Brooklyn.

SALESMEN, (6,) wanted; those calling on jewelry, leather, notion and art needlework departments, calling on jobbers and large department stores only; commission basis. Nathan A. Richer, 13-15 University Place.

SALESMAN Wanted to handle a line of popular-priced coats for Chicago, Wisconsin, and Iowa, and other Western States; commission basis; good opportunity for right man. M 72 Times.

SALESMAN.—Book, insurance, subscription, experienced; quantity business; new field; local and Southern; $5-$25 daily commission; neat appearance. Call before 11 A. M., Room 409, 17 West 42d St.

SALESMAN worsted hand knitting yarn, having large established trade, can secure good opening on commission basis. Z 354 Times Annex.

SALESMAN worsted hand knitting yarn, having large established trade, can secure good opening on commission basis. Z 354 Times Annex.

SALESMAN, silk, with experience; only strictly commission basis. Sigmund Heyman, 207 5th Av.

SALESMAN wanted with good road experience and good following to sell dolls; salary or commission. Z 378 Times Annex.

SECRETARY, EXPERIENCED, TO TAKE COMPLETE CHARGE OF OFFICE RECORDS IN SALES DEPARTMENT OF LARGE DOWNTOWN REAL ESTATE FIRM; EXCELLENT OPPORTUNITY FOR PERMANENT POSITION OF RESPONSIBILITY FOR PROPER PERSON; STATE EXPERIENCE IN DETAIL AND SALARY. BOX V 312 TIMES DOWNTOWN.

SHIPPING CLERK.
Must have experience in wholesale grocery; state wages, experience; give references. G. F., 380 Times.

SOLICITOR.—General Insurance office desires a solicitor; commission. Call before 10:30 A. M., Henry Jones & Son, 309 Broadway.

STENOGRAPHER.—Manager wants stenographer and secretary competent to relieve him of detail; must be able to take dictation rapidly and transcribe correctly; high school or college graduate preferred; should be well read and informed, and have knowledge of business methods gained by experience; give full particulars. Z 360 Times Annex.

STENOGRAPHER and office assistant; capable young man; must be willing to make himself generally useful; references required. Apply in own handwriting, stating salary expectations. E 187 Times.

TYPIST or stenographer wanted, having general experience in advertising agency; checking department preferred; must possess initiative; ability to properly handle detail work with thoroughness and facility. Room 702, 63 Park Row.

WANTED.

A CAPABLE EXECUTIVE WITH TECHNICAL EXPERIENCE TO ACT AS GENERAL SUPERINTENDENT OF ESTABLISHED LAKE SHIPYARD WORKING ON NEW CONSTRUCTION AND DRY DOCK REPAIRS. REFERENCES ARE REQUIRED AS TO ABILITY; DUTIES TO COMPRISE GENERAL SUPERVISION, ORGANIZATION, AND OFFICE. ATTRACTIVE SALARY WILL BE PAID FOR PROPER REQUIREMENTS. ADDRESS LETTER, GIVING FULL DETAILS, SHIPYARD SUPERINTENDENT, Z 332 TIMES ANNEX.

WATCHMAKER.—Expert; good position, steady; good hours; write immediately. F. Krukin, Monticello, N. Y.

YOUNG MEN, with high school education, 18-19 to start; excellent opportunities to advance along engineering lines. Call WESTERN ELECTRIC CO., INC., 57 Bethune St., near West St., 6 blocks south of 14th St.

YOUNG MAN WANTED FOR STATISTICAL WORK IN AN OLD-ESTABLISHED PUBLISHING HOUSE; ONE WITH INSURANCE EXPERIENCE PREFERRED; EXEMPT; PERMANENT POSITION WITH STEADY PROMOTION BASED ON ABILITY; STATE AGE, NATIONALITY, EXPERIENCE, EDUCATION, REFERENCES, AND SALARY WANTED. ADDRESS K., P. O. BOX 1117, NEW YORK.

YOUNG MEN
to make out shipping receipts and do general office work in warehouse; hours 7:30-5:45, Saturday 7:30-12.
$12 WEEKLY START.
GOOD ADVANCEMENT.
R. S., 212 Times Downtown.

YOUNG MEN.—Wanted, in large real estate office, bright young men for record department; splendid opportunity for advancement to brokerage department. M 16 Times.

YOUNG MAN about 17 or 18 years of age for downtown insurance office; must have good education; salary $9 week; in reply mention age, religion, and education. D 313 Times Downtown.

Education Notes.

Examinations will be held shortly for license as teacher-in-training to teach in high schools the following subjects: Accounting and business practice, chemistry, free-hand drawing, English, stenography and typewriting, French, history, mathematics, physics, and Spanish. Applications should be filed not later than Jan. 4. The examination will be open to those who become eligible before Feb. 1. The pay is $2 a day.

The first preliminary test in the examination for license as first assistant teacher in the several subjects covered in the announcement of Nov. 30 will be given today at 1 P. M., at the Examination Hall of the Municipal Civil Service Commission, 54 Lafayette Street, Manhattan.

A service flag of 130 stars was unfurled at Public School 84, Glenmore Avenue and Watkins Street, Brooklyn. Addresses were made by Principal Badanes, Borough-elect Riegelman, and several of the alumni. The flag, which had been hidden amid the ceiling decorations above the platform of the auditorium, gracefully dropped at a prearranged signal, when Lieutenant Goldstein of the Forty-seventh Regiment made the presentation address.

An entertainment will be given this evening by the Graduates' Association of P. S. 78, Brooklyn.

The Bushwick High School Alumni will hold its annual reunion and dance this evening at the school.

HELP WANTED—Male.

Employment Agencies.

AMERICAN
EMPLOYMENT
EXCHANGE,
115 BROADWAY.
C. P. HASSON, J. McLAUGHLIN, Accountants. (3.) $1,500-$1,800-$3,000 yearly; bookkeepers, (35.) double-entry, commercial experience, $1,300-$1,800 yearly; stenographic secretaries, (5,) $1,500-$1,800-$2,000 yearly; clerks, (95,) some without experience, $10 to $21 weekly.

TEACHERS WANTED.—Gentlemen; military drill, mathematics, Latin, history, English, Spanish, natural science, gymnastics, and athletics; all for first-class boarding schools. Apply to Mrs. M. J. Young-Fulton, American and Foreign Teachers Agency, 28 Union Square, N. Y.

BUSINESS SERVICE BUREAU.
309 Broadway. Accountants, $2,000; stenos. for So. Am., $175 per month; for Russia, $2,400. Bookkeeper, $200 boys, $8.

50 IMMEDIATE OPENINGS.—Bookkeepers, accountants, clerks, executives, $10-$50. Mighill, Flatiron Building.

BOOKKEEPERS; good handwriting; $25 to $30. Pan American Agency, 59 Pearl St.

Instruction.

EARN $3,000 to $15,000 YEARLY
as Drugless Practitioners. Chiropractic is the science of eliminating disease without drugs. Satisfy yourself by joining classes now forming; both sexes, day or evening; moderate tuition. Terms, particulars on request.
American Institute of Chiropractic,
45 West 34th St.
'Phone Greeley 1160. New York.

SALESMEN.—Experienced or inexperienced, city or traveling. Write or call for our free book, "A Knight of the Grip," and list of openings; immediate employment service rendered members. Natl. Salesmen's Training Ass'n, Suite 1803-D Candler Bldg., N. Y.

THE NEW YORK SCHOOL OF SECRETARIES.
Three months' course. Students on probation. 33 West 42d St., New York. V. M. WHEAT.

Auto School, Bedford Y. M. C. A., 1,121 Bedford Av., Brooklyn, Dept. F. Special classes for owners and chauffeurs; booklet and pass for free trial lesson; classes for men, separate for women.

LEARN TO BE A CHAUFFEUR. Pleasant and profitable work; day and evening classes. Send for free booklet and visitor's pass. West Side Y. M. C. A., 302 West 57th.

BIG DEMAND—RADIO OPERATORS.
Splendid profession; individual instruction; best radio course in city; write or call today for booklet. Radio School, 157 East 86th St.

BUSINESS OPPORTUNITIES.

Pabst Pure Extract Company of Reading, Penn., manufacturers of flavoring extracts, which are used by the soft drink manufacturers, confectioners; manufacturers, ice and ice cream manufacturers, want an active and financially responsible business man to take our distributing agency for export business, as well as the City of New York; highest financial references required.

Established, growing manufacturing business, selling the best trade, requires $30,000 additional capital to increase its output; a very exceptional opportunity for the right party, with services. Address E 163 Times.

Haiti and Santo Domingo.—Our representatives stationed in both republics; firms interested in export or import, please communicate American Trading and Commission Co., Room 526 World Building, New York.

Established repair shop and garage wants partner with $2,000 cash to assist in trucking business; contracts on hand; good opportunity. E 147 Times.

Will invest $10,000 and services in reputable concern; import and export preferred; or as officer of corporation. State particulars in letter to V 295 Times Downtown.

Business man, wide sales experience, seeks associate with $2,000; manufacturing proposition. G 450 Times Annex.

Investment of $1,500 will bring you 6 per cent. on exceptional security. B. Kessler, attorney, 46 Cedar St.

Contracts wanted on Government or similar work; sewing machine plant fully equipped. Address Box 29, 1,515 3d Av.

Party with $2,000 to invest in educational movies; novel idea. E 168 Times.

Wanted—Active partnership in metrical business; capital available, $10,000. E 155 Times.

FOR SALE.

FURS.

Ladies' Jap mink coat, $57.50 and up; carnival coats with skunk collar and cuffs, $55; ladies' muskrat coats, $35; excellent bargains in scarfs, muffs, and sets, $15 and up; men's fur-lined coats, $22.50 and up; automobile robes, $10 and up; automobile coats, $17.50 and up; animal rugs; can furnish anything you need in the fur line; orders taken and attended to promptly; remodeling and repairing; values exceptional; money refunded if not satisfactory.
A. MURSTEN,
23 East 8th St.,
Cor. University Place. Tel. Stuyvesant 3071.

BILLIARD AND POCKET TABLES.
New and second-hand; low prices; easy payments.
THE BRUNSWICK-BALKE-COLLENDER CO., 29 to 35 West 32d St., near B'way.

Big Bargains.—Slightly used office furniture, oak or mahogany; desks, chairs, files, tables, leather furniture, typewriters, adding machines, multigraphs, safes. Nathan's, 452 Broadway.

DIRES PLANT for sale, 22 machines, for contractor's use; immediate possession; long lease; small rent. 41 West 25th. Lorraine.

Two cutting machines for sale, one Ballard and one U. S. up and down knife; brand new; reasonable. Call Room 1918, 18 E. 26th.

Old black and white broad silk laces, jewelry, and antique gold; old silk brocades. Mrs. de Sana, 413 West 14th, between 8 and 5 P. M.

Machinery.—Five horse power motor, good condition; also Leiman Bros. polishing machine. Fashion Comb Works, 5 East 16th.

A complete showroom for sale very cheap; rug, chairs, and a mirror. Benjamin Martin, 22 West 27th St., City.

SHOWROOM, PERFECTLY BEAUTIFUL, ALMOST NEW. WEBSTER AARON & CO., 1 EAST 33D ST.

Chinese satin bedspread, handsomely embroidered, heavy fringe, silk lined. Can be seen at 47 East 55th St.

Desks, chairs, file, Underwood, Smith typewriters, Room 619, 350 Broadway. V 310 Times Downtown.

Willow Furniture.—Knitting chairs; 200 useful pieces, cheap. Clearance sale. 220 East 42d St.

Cutting tables, shelving, tin rag case, sample cases, Singer button sewers. Siegel, 100 Bleecker St.

Original Washington Irving sideboard. Can be seen at 67 East 55th St.

Purchase and Exchange.

DIAMONDS AND JEWELRY
bought, sold for cash; estates purchased. Delaney, 170 Broadway.

Adding machines and steel filing cabinets wanted. Rosengarten, 11 East 31st St.

Typewriters.

WE MAKE AND SELL ONLY
NATIONAL CASH REGISTERS
AND CREDIT FILES
LOWEST PRICES. SMALL
MONTHLY PAYMENTS. NO INTEREST CHARGES. WRITTEN GUARANTEE. OLD REGISTERS REPAIRED, REBUILT, BOUGHT, SOLD, AND EXCHANGED.
THE NATIONAL CASH REGISTER CO., N. Y. OFFICE, 1,170 BROADWAY, N. Y. C. TEL. MAD. SQ. 6410. BROOKLYN OFFICE, 75 COURT ST., BROOKLYN, N. Y. TEL. MAIN 2517. JERSEY CITY OFFICE, 24 NEWARK AV., JERSEY CITY, N. J. TEL. MONTGOMERY 2611.

TYPEWRITERS RENTED.
3 months, $5; non-visibles.
3 months, $7.50; visibles.
THE TYPEWRITER EXCHANGE,
10 Barclay St. Tel. Barclay 6723.

ARMY ORDERS AND ASSIGNMENTS

Special to The New York Times.

WASHINGTON, Dec. 20.—The following orders were issued by the War Department today:

Medical Reserve Corps.

Stuch, Capt. H. W.; Brown, 1st Lt. H. E., and Thompson, 1st Lt. J., W., to Kelly Field.

Andrews, Maj. R. W.; Buck, Capt. W. S., and Ryan, 1st Lt. W. F., to Camp Devens.

Kiehnhoff, 1st Lt. G. W., to Camp Bowie.

Rose, Capt. J. H., will report to Surg. Gen.

Merritt, 1st Lt. F. W., previous orders revoked.

Castelli, Capt. E., discharged.

Kinte, Capt. J. B., hon. discharged.

Weeks, Maj. A., to Hoboken.

Pirkey, 1st Lt. M. E., previous orders revoked.

Russell, Capt. C. N., will report to Surg. Gen., then to School of Plastic and Oral Surgery, Philadelphia.

Halliday, 1st Lt. J., to Base Hosp. 116, at New York.

Brown, Maj. C. A., to Camp Devens.

Green, 1st Lt. T. S., to Camp Kearny.

Dowdle, Capt. E., to Rockefeller Inst. for Inst., then to Gen. Hosp. 2, at Ft. McHenry.

Longeway, Capt. A. P., to Camp Grant.

Riddick, Capt. S. A., to Newport News.

Meixner, 1st Lt. E. F., to duty with Av.Sec., Sig.C.; to Buffalo as member of examining board and recruiting officer.

Roberts, Maj. S. R., to Camp Jackson.

Following to Camp Greenleaf for inst.:
CAPTAINS.

Smith, C. F.	Mahr, J. C.
FIRST LIEUTENANTS.	
Law, H. D.	Steele, F. A.
Bowen, De F.	Sullivan, R. E.
Reardon, W. F.	Wilkins, F. Le R.
Smith, A. C.	

Tassau, Maj. C. F., to Base Hosp. No. 58, at Phila.

Lillie, 1st Lt. W. L., to Camp Sheridan, to examine 37th Div. to eliminate mentally unfit.

Eaddy, 1st Lt. K. D., previous orders revoked.

Baer, Capt. W. S., and Fisher, Capt. W. A., Jr., appointed Majs.

Following to Phila. Gen. Hosp. for training:
CAPTAINS.

Edler, W. A.	Richardson, W. W.
Lindsay, S. C.	Ritchey, R. M.
FIRST LIEUTENANTS.	
Clayton, M. B.	Lawrence, T.
Engberg, E. J.	Miller, F. B. E.

Freed, 1st Lt. F. C., to Base Hosp. No. 116, N. Y., for duty.

Following to Ft. Riley for inst.:

Roblee, Maj. W. W.	
FIRST LIEUTENANTS.	
Butzow, T. F.	Person, R. C.
Chauncey, E. M.	Weih, E. P.

Cook, 1st Lt. R., to Harvard Med. School, as an instructor in the orthopedic course now being given at that place.

Fulton, Maj. D., to Camp Lewis.

Harmer, Capt. T. W.; Peabody, 1st Lt. C. W., and Tilton, Capt. B. T., to Base Hosp. No. 116, N. Y.

McEvikt, 1st Lt. J. L., to Base Hosp. No. 1, N. Y.

Murphy, 1st Lt. J. B., will report to Surg. Gen.

Niedringhaus, Capt. R. E., to Phila. for inst.

Veterinary Corps.

Crosby, 1st Lt. J. F., to Camp Sevier.

Head, 2d Lt. C., N. G., promoted to be Capt.

Fraser, Capt. W., to Camp Custer, as division vet.

Lamb, 1st Lt. M. B., N. A., to Ft. Oglethorpe.

Balthaser, 1st Lt. H. B., to Camp Dix.

Pruner, 1st Lt. O. S., to Camp Upton.

Youngman, 1st Lt. R., to Camp Devens.

Channing, Capt. C. E., to Camp MacArthur as sen. vet.

Teeple, Capt. S. L., to Camp Custer as sen. vet.

Gould, 1st Lt. H. A., to Camp Grant.

Runnells, 1st Lt. R. A., to Camp Meade.

McCollister, Capt. F. L., to Camp Sherman as sen. vet.

Brock, 1st Lt. W., to Camp Wadsworth.

Perkins, 1st Lt. C. B., to Camp Beauregard.

Phillips, 1st Lt. J. A., to Camp Sheridan.

Hill, Asst. Vet. W. P.; Urt, Asst. Vet. J. H., and McKinnon, Asst. Vet. J. A., promoted to be vets.

Quartermaster Reserve Corps.

Clayton, Capt. J. F., to this city on official business, then to his station.

Bell, Capt. S. H., to Camp Logan, as cmdg. off. of the wagon co. there.

Harmon, Capt. C. P., hon. discharged.

Henry, Capt. H. H., to Kansas City as asst. to purchasing Qm.

Sanitary Corps.

Leathley, 1st Lt. T. A., to Camp Jackson.

Anderson, 1st Lt. C. J., will report to Surg. Gen.

Reader, 1st Lt. C. H., and Scott, 1st Lt. R. D., to Army Med. School for inst.

Field Corps.

Redfield, 2d Lt. J. J., 314th, to school of military aeronautics at Austin.

Hebben, 1st Lt. P., previous orders revoked; to Camp Grant.

Infantry Officers' Reserve Corps.

Barrows, 1st Lt. S. S., previous orders amended to read Barrows, 1st Lt. S. S., F.A.R.C.

Henry, Capt. R. L., to Camp Grant.

Field Artillery.

Heffner, 1st Lt. W. F., to Camp Dix with 350th.

Noble, 1st Lt. W. H., to Austin School of Military Aeronautics.

Needham, 2d Lt. S. A., to Camp Dix.

Quartermaster Corps.

Buck, 2d Lt. G. G., to Philadelphia as asst. to Depot Qm.

Shirey, 2d Lt. E. E., to New York as asst. to Depot Qm.

Heisler, 2d Lt. C. A., to Camp Meade, in command of Motor Truck Co. 828.

Horton, Lt.Col. W. E., to New York on official business, thence to his station.

Mason, Capt. J. M., Jr., and Wey, Capt. P. W., to Camp Sheridan as asstn. to Camp Qm.

Davidson, 2d Lt. W. J., will report to Qm.G.

Potter, 2d Lt. W. D., to Camp Fremont as Qm. of base hospital.

Davidson, 2d Lt. W. J., to Detroit, official business, thence to his station.

Miller, Maj. B. F., to following named places on official business, thence to his station: Packard Motor Co., Detroit; Marmon Motor Co., Lima, Ohio; Pierce-Arrow Motor Car Co., Buffalo.

Yates, Col. A. W., to Washington on official business, thence to his station.

Hamilton, 1st Lt. A. H., to El Paso, with Mechanical Repair Shop No. 305.

Anderson, 2d Lt. G. N., and Baker, 2d Lt. R. G., to Camp Travis for assignment as supply officers of the depot brigade of that div.

Ashbaugh, 2d Lt. C. W., to Camp Funston as asst. to Camp Qm.

Following to Camp Sherman as asstn. to Camp Qm.:
SECOND LIEUTENANTS.

Carter, E. J.	Davis, W. H.
Llewellyn, J. W.	MacAndrew, R. L.
Williams

SERBIAN MISSION ARRIVES.

Will Thank Wilson for Aid to Stricken Nation.

A diplomatic mission from Serbia has arrived at an Atlantic port, and will go to Washington today. The mission is headed by Dr. M. R. Vesnitch, who represented Serbia at the Inter-Allied Conference at Paris. Among its members are a number of army officers. The visitors were received at the pier by Breckinridge Long, Third Assistant Secretary of State, and Lieutenant H. F. Armstrong, who will accompany the mission while it is in this country.

Dr. Vesnitch, who is Serbian Minister to France, will express to President Wilson the appreciation of his country for the financial and other assistance it has received from the United States, and also for the President's attitude toward small nations. As a testimonial of the high regard the Serbians have for this country, Dr. Vesnitch will present to the President an autographed letter from King Peter. The military representative on the mission is General Michaile Rachitch, who commanded an army corps at Adrianople during the second Balkan war. Until coming here he has represented the Serbian General Headquarters at French General Headquarters. Other members of the mission include Lieut. Col. Michaile Nenadovitch, Attaché at the Serbian Legation in Switzerland, and Dr. Slma Lozanitch, former Serbian Minister to England and who has held several Cabinet offices in his Government.

PHYSICIAN ENDS LIFE.

Ill-Health Given as Reason for Dr. T. B. Hegeman's Suicide.

Despondent because of a heart ailment, Dr. Thomas B. Hegeman, 59 years old, committed suicide by shooting yesterday in his home, 2,603 Newkirk Avenue, Brooklyn. He was found dead by his wife, who returned in the afternoon from a shopping trip.

Dr. E. C. Rose of 1,121 Beverly Road was called in and the police were notified. Dr. Hegeman was well known in the Flatbush section of Brooklyn, having practiced there for twenty-three years.

LOST AND FOUND.

Fifty cents an agate line.

LOST—Liberal reward; Wednesday afternoon, Broadway, 94th St., brown velour wristbag containing two identical brooches, large pear-shaped, 9 round diamond each, small diamond ornaments between; also pendant, large diamond surrounded, square rubies on loop with chain. Mrs. Echter, Hotel Monterey, Broadway and 94th St.

LOST.—On Saturday night, Dec. 15, gold link bracelet set with diamonds and sapphires; was dropped either at the Plymouth Theatre or in the ballroom on the 19th floor of the Biltmore Hotel; finder will be rewarded and no questions asked. Communicate with Mrs. E. S. Mendelsohn, 120 West 57th St.

$2,000 REWARD, NO QUESTIONS ASKED. If the person who found diamond rings in ladies' room at the Ritz-Carlton Tuesday afternoon, Dec. 4, will phone Cortlandt 8781 she will learn something to her advantage.

LOST—Folder with ticket, money, and a Christmas draft, (payment stopped,) on Long Island train to New York, subway, or Grand Central Station; suitable reward. M. Williams, 15 East 26th.

LOST.—Hand bag, containing opal ring, opera glasses, money, between Alhambra Theatre and Lenox subway; liberal reward. Leonhard, 343 St. Nicholas Av. Phone 9070 Morningside.

LOST.—Sunday evening, Dec. 16, at Biltmore, 44th St. Theatre, or Reisenweber's, brooch, (pearls and diamonds, blue and red enamel;) liberal reward. Finder please phone 3458 Plaza.

LOST.—On 5th Av. or stores, between 34th and 39th Sts., bag containing money, watch, and keepsakes. Return watch and keepsakes to 3 West 40th St., Room 211. No questions asked.

LOST—Brown skunk muff, pillow shape, lined with brown satin, in Saks' store, Tuesday; suitable reward if returned. W. B. Alexander, 51 Front St., New York City.

LOST.—Saturday, near Grand Central Station, lady's bag containing gold watch and Mere Land tickets, etc. Cashier Rits-Carlton. Good reward.

LOST.—On Friday, Dec. 14, 53d St., East, between Park and Lexington Avs., or in taxicab, a diamond and onyx flexible bracelet; $50 reward. Cartier, 653 5th.

LOST.—Wednesday noon, in Central Park, Kelly-Springfield tire, 35x5, on rim. Liberal reward if returned to A. M. Chapman, 2,211 Broadway.

LOST.—Diamond solitaire ring, also signet ring, initials F. A. S., in ladies' room at Savoy Theatre. If found notify manager theatre and receive liberal reward.

LOST.—Wallet, Dec. 19 or morning of 20th, on subway containing chauffeur's license, registration card, and other papers. Finder please return, no questions asked, S. G. Sabbagh, 17 Rector St.

LOST—Beaded handbag containing tortoise-shell glasses and a key; lost either on Lenox Av. car or 145th St.; reward. Return E. Friedman, 148 West 113th.

LOST.—Black lynx muff, Tuesday afternoon, on Madison Av. northbound car or leaving car, between 50th St. and 59 East 60th. Communicate Tracy, 100 East 17th.

LOST.—In Brooklyn, 32 by 4 wire automobile wheel, with tire mounted; reward if returned. W. A. Mark, 1,735 West 12th St., Brooklyn. Phone 3591 Bath Beach.

LOST—Skunk muff, Thursday, Dec. 20, about 12 o'clock, on subway station, 137th St., uptown side. Reward. Deats, 608 West 139th St. Apt. 21.

LOST.—Dec. 17, from Madison Av. Exchange, motorman's dressing gown; reward if returned 577 Madison Av.; no questions asked.

LOST.—Raccoon neckpiece, Saturday afternoon, between Iceland and 59 West 44th St. Reward if returned to Hotel Algonquin.

LOST.—Black fur scarf, taxicab, 44th St. Theatre to 741 Madison Av.; reward. Hilton, 741 Madison Av.

LOST.—Gentleman's diamond ring, Tuesday; liberal reward. Return to F. A. Koch & Co., 624 Broadway, New York.

LOST.—Pointed silver fox scarf, between 72d and 86th, on Monday afternoon. Reward, return to 121 West 86th.

LOST. — Skunk muff, Thursday afternoon, Madison Av., between 62d and 59th; reward. Telephone 9677 Plaza.

LOST—Dec. 17, in, near subway, lady's gold watch, key-winder; heirloom; reward. Shaver, phone Fordham 3188.

LOST—An ebony cross bound in silver, silver lily on face; reward. Trinity Mission House, 211 Fulton St.

LOST—Lady's small gold wrist watch, monogram on back, "E. C. R." Address Carney, 147 East 30th St.

LOST.—Topaz brooch; large, old fashioned; reward. 305 West 98th. Tel. Riverside 6100.

LOST.—Lady's open face gold watch, monogram "R. M. R." 416 West 118th, Apt. 4.

$250 REWARD

return platinum diamond ring, lotus leaf design on shank, lost Dec. 14, between East 50th St. and West 88th St.; no questions asked. Dreker & Co., 5th Av. and 49th St.

$200 REWARD.

LOST.—Diamond marquise ring, about Dec. 9; gold setting. L. T. P., Apt. 22, 146 East 49th. Murray Hill 870. No questions.

$100 REWARD

for return of young German police sheepdog; lost from 320 West 59th, Thursday, Dec. 13. Charles Elliot Warren.

REWARD.—Tuesday, billfold, $30, 8th Av., 50th and Bloomingdales. E. D. Heaney, 632 5th Av.

Lost and Found—Cats and Dogs.

LOST.—Broadway, between 147th and 130th Sts.; noon, 18th, black Pomeranian; liberal reward if returned. Mathason, 540 West 147th St.

LOST.—Large Airedale dog answering name Peter; collar bears name Elsie Finch, care of Cosgrove, 128 West 59th St.; reward; no questions asked. Telephone 568 Columbus.

LOST.—Young German police sheepdog, on Thursday, Dec. 13, at 226 West 59th St.; substantial reward to finder. Major Charles Elliott Warren, at above address.

LOST.—Dec. 17, in Greenwich Village, bull terrier dog; long tail, white tip; collar marked "Waldo." Return L. D. Wald, 265 Henry St., $10 reward.

LOST—On Monday, in 49th St., between 5th and 6th Avs., Aberdeen terrier; answers to name "Abie." Return to 13 West 49th St. Reward.

LOST.—White collie dog, brown markings, one eye white. D. C. Imboden, 1,015 Lexington Av. Reward. 9057 Rhinelander.

LOST.—Grey Persian kitten, strayed from 360 West 150th Friday, Dec. 14; reward.

MAY NAME DILLON FOR HEAD OF POLICE

Chief Inspector of Department Said to be Hylan's Choice for Commissioner.

POST DECLINED BY NIXON

Reported That Shipbuilder Preferred to Serve the Public in His Present Field.

It was said last night, on what appeared to be excellent authority, that Mayor-elect Hylan had offered the place at the head of the Police Department to Lewis Nixon, and that the shipbuilder had declined to accept it on the ground that he could render more telling and essential public service in his present field. Mr. Nixon, it was further stated, had been strongly urged to reconsider his refusal, but that the chances were slight of the new administration obtaining the services of Mr. Nixon.

Under the circumstances, the talk of a Police Commissioner being picked from the uniformed force of the Police Department was revived at the Hylan headquarters, at 30 East Forty-second Street. The name of James E. Dillon, who has been Chief Inspector of the department since the recent death of Inspector Max Schmittberger, figured prominently in the gossip. Chief Inspector Dillon was Borough Inspector of Brooklyn before he was appointed to the highest rank in the uniformed force by Police Commissioner Woods. He is acquainted with the Mayor-elect, who is said to think very highly of him.

In connection with this it was pointed out last night that, by making his selection for police head from among the members of the uniformed force, Mayor-elect Hylan would avert the importunities of William R. Hearst, who is said to be anxious to land the place for Charles E. Gehring, former Deputy County Clerk and at one time Chairman of the New York County Independence League Committee, which was the private political agency of Mr. Hearst until he relegated it to the scrap heap and enrolled as a Democrat.

McCarthy Not a Candidate.

Thomas D. McCarthy, United States Marshal, yesterday eliminated himself as a candidate for the Police Commissionership. Marshal McCarthy said that as long as the war lasted he would not under any circumstances think of leaving the Government service to accept any other position, either in public or private life.

Herman W. Beyer, at present Deputy County Clerk and Republican leader of the Eleventh Assembly District, loomed yesterday as a strong possibility for one of the two Republican places on the Municipal Tax Commission. Mr. Beyer was one of two or three Republican district leaders in Manhattan to come out in favor of the candidacy of William M. Bennett for Mayor. He is said to have the backing of County Clerk William F. Schneider, who was one of the initiators of the "Fusion" movement which brought Judge Hylan so prominently to the front as a candidate for Mayor.

Judge Hylan told newspaper men yesterday that in all probability he would not announce any appointments prior to taking office. His list of appointees, he said, would be made public after he had taken his oath and publicly assumed his new office. The announcement added to the gloom that has been perceptible for many days among the job hunters at the Hylan headquarters.

It was stated on good authority last night that Grover Whalen, Chairman of the Business Men's League, would be appointed Secretary by Mayor-elect Hylan, and that John F. Sinnott, his present Secretary, would be appointed to the post of Executive Secretary in the Mayor's office.

It was reported last night that Mark Wolff, a certified public accountant, who has been attached to the Department of Water Supply, Gas and Electricity, was being considered for the position of Deputy Commissioner of Accounts in the Hylan administration. Mr. Wolff, who has been a lecturer on accounting for the Board of Education, is said to have rendered valuable services in connection with recent investigations of public utility rates that invariably have led to reductions in prices charged to consumers. He was active in the study of rates charged by the New York Edison Company and New York and Queens Electric Light and Power Company which was made the basis for a subsequent rate reduction on the part of those corporations.

One of the callers at Hylan headquarters yesterday was Borough President Maurice E. Connolly of Queens. Mr. Connolly was accompanied by Borough Secretary Mason O. Smedley, whom Mr. Connolly, at a meeting of the Queens County Democratic Committee this week, had made Chairman of the Executive Committee of that organization, a position that carries with it the nominal leadership of the Democratic forces in the Borough of Queens. Borough President Connolly himself, will be the de facto leader of the organization in Queens.

Confer With Judge Hylan.

Mr. Connolly and Mr. Smedley, who seeks recognition with Mayor-elect Hylan as dispenser of municipal patronage for his home borough, conferred for half an hour with the Mayor-elect behind closed doors. After the conference Mr. Connolly said that his visit was for the sole purpose of introducing Mr. Smedley to the Mayor-elect, as the two had never met. He smilingly brushed aside suggestions that in Arthur E. Keating, Tammany leader Murphy's personal friend and political ally, deposed, he had thrown down the gauntlet to the Tammany leader and broken off friendly relations with the Tammany organization.

Further evidences of the building up of an organization by Mr. Keating, displaced as Democratic leader of Queens by Borough President Connolly in favor of Mason O. Smedley, were disclosed yesterday when Sheriff Samuel Mitchell appointed William Desmond, Democratic leader of the entire Rockaway section, to the position of Under Sheriff at a salary of $2,500 a year. Desmond has been a Deputy Sheriff for the last five years. It is understood on good authority that Mitchell will line up with the Keating forces in a fight against Connolly, and the addition of Desmond with his strong following in the Rockaways will be of assistance to Keating, who now has the support of Alderman Cox, a strong leader in the Newtown section, and Thomas F. Creem, leader in the Ravenswood section of Long Island City.

The position of Under Sheriff has been vacant since the death of Sheriff Paul Stier, who was shot and killed by Frank Taft, whom he tried to arrest at Whitestone in October, 1916. Mitchell was then Under Sheriff and became Acting Sheriff with full pay of Sheriff. He contended, however, that he was only Acting Sheriff even after his election at a special election last January, insisting that he was not to start his three-year term until January, 1918. That question was decided two weeks ago, when the Court of Appeals ruled him Sheriff as a result of the special election, but failed to say when the term started. Desmond will now fill Mitchell's old place. Like the head of his department, he does not know when his time expires.

HYLAN'S POLICE QUERY ANSWERED BY WOODS

Commissioner Says He Did Not Encourage Enlistments in Army for Waterfront Protection.

Police Commissioner Woods yesterday replied to the letter sent to him Wednesday by Mayor-elect Hylan requesting that he be advised as to the number of policemen who had enlisted in the national army service and what inducements had been given to them to enlist.

Commissioner Woods's reply recalled his protest to drafting, and contained his denial as to encouraging enlistments for waterfront protection and detective work. He said the request of Secretary of War Baker for the enlistment of policemen in the Corps of Intelligence Police was sent to Acting Mayor Frank L. Dowling for his approval. As to promises concerning differences in pay, Commissioner Woods asserted he had notified the sixty-eight enlisted policemen of doubt regarding the constitutionality of this law and that the men who wish to serve their country must take the chance of having to live on the reduced army pay.

Replying to the intimation of Judge Hylan that the Police Commissioner contemplated heading this special force of enlisted policemen, Mr. Woods said:

"It may be that you have in mind the possibility of my being appointed to this work, reports that might be so construed recently having appeared in the public prints. I know nothing of this proposition except what I have read in the newspapers."

After making his reply to Mayor-elect Hylan, Commissioner Woods said he was thoroughly convinced that the administration of the Police Department should be taken out of politics.

Although Commissioner Woods's appointment as head of the Police Department would continue nearly another year, he is making arrangements to resign on Jan. 1. One of the chief grounds for his refusal to continue at the head of the department after Jan. 1, even if he were asked to hold over for any length of time, is the belief that the new city administration would not accord the same independent administration of police affairs as he had received from Mayor Mitchel.

ADVISES WOMEN CITIZENS.

Professor McBain Gives First Lesson to New Voters.

About 300 women crowded the assembly room of the headquarters of the New York City Woman Suffrage Party, 3 West Thirty-eighth Street, yesterday afternoon at the opening talk of Howard Lee McBain, Eaton Professor of Municipal Science of Columbia University, on the "Business of Citizenship." There are to be six of these lectures to be given in afternoon and evening sessions.

"We cannot equip ourselves for the business of citizenship by swallowing six capsule doses of facts concerning our Government and politics," Professor McBain said in opening his remarks.

He told the women that he had not come to advise them to join or not to join political parties, but to tell them what men citizens had customarily done and describe the structure of Government and the political machine through which the voter's contact with the Government is established. Later in his talk he told them how it was possible to work through non-partisan organizations, such as charities, bodies organized for civic reform and for watching city organizations, such as the labor unions.

He said that party platforms had gone out of fashion, and certainly out of practical use; that the various groups of voters worked for the candidates for their own reasons; that the candidate himself decided upon his policy, that parties were often not essentially different, and that the candidate could not sufficiently depend upon the solidarity of his constituents to declare a platform.

SUFFRAGE CONVENTION JAN. 2

City Party Campaign Gathering to be Held at Hotel Astor.

The New York City Woman Suffrage Party has decided to hold its annual convention Jan. 2 in the Hotel Astor, it was announced yesterday. The Executive Board fixed the date at a recent meeting at which it was decided to devote the afternoon and evening sessions to discussing and formulating future problems. No program yet has been made public. Inasmuch as the city party is affiliated with the State party, which decided at its recent convention to maintain its autonomy, in order to work for the Federal suffrage amendment, it is not expected that the city party will deviate from the general program already formulated by national and State bodies.

Mayor Returns from Vacation.

Mayor Mitchel returned to the City Hall yesterday, after a two weeks' vacation at Pass Christian, Miss. The Mayor said he had spent his time in resting. The Mayor was asked if there was any truth in the report that he would be made Director of the Draft in place of Philip J. McCook, who has been commissioned a major in the army. He replied that he knew nothing about it and did not even know that Mr. McCook had received a commission.

1,800 IN BIG ASYLUM IN PERIL FROM COLD

Essex County Hospital Heating Plant Breaks Down and Is Beyond Repair.

24 DEATHS WITHIN 20 DAYS

Relatives Are Practically Asked to Remove Patients from the Institution.

The 1,800 insane patients at the Essex County Hospital, at Cedar Grove, N. J., are suffering serious discomfort and in some cases incurring danger from the practically complete collapse of the heating and lighting plant of the institution. The sleeping quarters of the inmates are practically without heat, and have been so during the recent cold snap; the laundry is being operated by the power of the county steam roller, which has been backed up against the wall, and the management of the institution has even been trying to borrow a locomotive from one of the railroads to furnish steam for heating and power.

During the twenty days since the first of December there have been twenty-four deaths in the institution, as against eight for the entire month last year. There have also been thirty-two cases of frostbite in the last three weeks.

The seriousness of the situation received official recognition yesterday, when Dr. Guy Payne, the medical superintendent, sent the following letter to the nearest relative of each of the patients:

"We feel it our duty to notify you that the wards of our institution are practically without heat and our patients are far from comfortable."

While it is not officially admitted, this letter has been widely construed as an invitation to the relatives at least of the patients whose condition is least serious to take them away until such time as the heating plant is again in running order. Dr. Payne would not admit that the increase in the death rate is due to the lack of heat, but no other reason has been ascribed.

The imminence of such a situation was realized last Winter, when it became apparent that the heating plant was wearing out. About a year ago the Board of Freeholders of Essex County ordered three new boilers, but for some reason not yet known to the public these were not delivered till the latter part of last month. Work was at once begun on the installation of one of them, but it will not be ready for use till the first of the year.

Meanwhile came the cold wave of last week. A determined attempt was made to do as much as possible with the old heating plant, but it was found that the deterioration had gone so far that practically nothing could be done. The old boilers leaked, the fire boxes were found to be full of holes, the steam pipes running to the various buildings were in bad condition, and the result was practically no heat.

There are twelve buildings used for living quarters of the patients, besides various structures used for administrative or supply purposes. When it became evident that the heating plant had gone to pieces the Board of Freeholders sent up 100 oil stoves, but these, distributed among the twelve buildings, have proved far from sufficient. In the assembly rooms where the patients congregate during the day there are open fireplaces, and by burning large quantities of wood in these the staff of the institution have managed to make these rooms fairly comfortable.

But the dormitories have no means of heating except the useless radiators and the insufficient oil stoves, and here conditions are said to be very bad. So far as can be learned no additional supplies of bed clothing have been sent in, and there have been reports of much suffering in the dormitories.

The trouble has been most serious in the building where the 150 criminal insane have been housed. The most strenuous efforts have been made to heat this, but the presence of a large number of guards is necessary at all times to prevent the possibility of the inmates setting the building on fire by means of one of the oil stoves.

Negotiations have been going on for some time in the hope that the management could borrow a locomotive from one of the nearby railroads and run it up on a spur of track which reaches to the neighborhood of the institution. If this were done the boiler of the locomotive could be connected with the heating plant and some steam furnished, but all locomotives seem to be needed at present by the demands of traffic, and so far no relief has come from this quarter.

The use of the boiler of the county steam roller to provide steam for the laundry is another emergency measure. The laundry cleans many thousands of pieces a week, and its operation has been seriously hampered even with the supply of steam provided by the roller. It was impossible to learn yesterday what further measures of relief, if any, had been taken, with the exception of the letter notifying relatives of patients of the conditions.

WILL FIGHT DISMISSALS.

Teachers' Union Will Aid Former De Witt Clinton Instructors.

A campaign seeking the ultimate reinstatement of the three De Witt Clinton High School teachers, Samuel Schmalhausen, A. Henry Schneer, and Thomas Munson, dismissed by the Board of Education for "holding views subversive of discipline and of undermining citizenship," will be planned tonight at a meeting of the Executive Board of the Teachers' Union, to be held at the Washington Irving High School.

Discussion at the meeting also will centre around the charges to be preferred by the union against Dr. John L. Tildsley, Associate Superintendent of Schools, in charge of high schools, who made the accusations against the De Witt Clinton teachers.

"We will carry on this fight to the very end," J. Edward Mayman, Secretary of the teachers' organization, said yesterday.

There are three courses of action open to the dismissed teachers: They may apply to the courts for a writ of certiorari asking that a hearing be granted by the next Board of Education; they may wait until the next board meets and request directly that the case be reopened, or they may appeal to State Commissioner of Education John H. Finley, asking that he set aside the verdict of the board against them.

The teachers said yesterday that they had not consulted their counsel as to their next move, but asserted that they would continue their fight to the highest tribunal.

GATHER AT ROUND TABLE.

Members of Inter-American Organization Hold First Meeting.

The first meeting of the newly-formed Inter-American Round Table, organized to promote relations among the women of the American Republics and the people of these countries generally, was held yesterday afternoon at the Waldorf-Astoria. This organization proposes to elect vice presidents and boards in each of the Americas, and these members will carry on the work of the association in their respective countries. A grand congress will be held annually.

Miss C. E. Mason, President General of the Round Table, presided, and addresses were made by John Barrett, Director General of the Pan-American Union; Frederico Alfonso Pezet, former United States Minister from Peru, and Bishop Charles Sumner Burch. Lady Aberdeen, who attended the meeting, expressed her interest in the movement. Among the Directors are Mrs. Livingston Rowe Schuyler, Mrs. Franklin Q. Brown, Mrs. John Carstensen, Mrs. J. Riddle Goffe, Mrs. John J. Pierpont, Mrs. Percy Goodsell, Mrs. Henry M. Shrady, Mrs. Algernon S. Sullivan, Mrs. Kate Douglas Wiggin Riggs and Mrs. Frederick Nathan.

OLD BASEBALL STAR DEAD.

Man Who Expired in Shabby Atlantic City House Was an "Oriole."

ATLANTIC CITY, N. J., Dec. 20.—Information received here today identifying Harry L. Kurtz, 55 years old, of Baltimore, who was asphyxiated by gas Monday night in his shabby abode, revealed that he was once wealthy and a representative of the Standard Oil Company in the South.

Kurtz played baseball with Hughey Jennings and John McGraw on the old Baltimore Orioles years ago. Kurtz was in destitute circumstances here, and it is believed he committed suicide. He will be buried tomorrow at Potter's Field over on the mainland.

19 Mail Trucks Burned.

Nineteen large automobile trucks used by the Brooklyn Post Office in the collection and distribution of mail were destroyed in a fire which started in the one-story garage at 133 Boerum Place, Brooklyn, early yesterday morning. The trucks were owned by the Post Office Garage Company. The damage to building and property is estimated at $25,000.

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